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ANNUAL REPORT  
of the  
PLANTATION OFFICIALS

*Monhegan*

*Maine*



For the Year Ending  
FEBRUARY 5, 1955



**ANNUAL REPORT**

**Plantation Officers**

**THIRTY-NINTH**

**Annual Report**

of the

of the

**MUNICIPAL OFFICERS**

of the Plantation of

**MONHEGAN, MAINE**

Incorporated September 4, 1839

Board Commissioners

THE MERCHANTS

FOR THE YEAR ENDING

FEBRUARY 5, 1955

**THE NEWS PRINT SHOP**

Damariscotta, Maine



## Plantation Officers For Year 1954

Moderator

DOUGLAS ODOM

Plantation Clerk

JOSEPH GRILLEY

Assessors

SHERMAN M. STANLEY                  TECO SLAGBOOM

MARION L. CUNDY

Treasurer

VIRGINIA L. DAVIS

Tax Collector

VIRGINIA L. DAVIS

Road Commissioner

ADE MERSFELDER

Constable

ALFRED D. STANLEY

Truant Officer

WILLIAM S. ORNE

Fire Wardens

M. A. ORNE

S. M. STANLEY

W. S. ORNE

## ANNUAL REPORT

Health Officer

MYRA S. ORNE

Surveyors of Wood and Lumber

VERNON W. BURTON

Superintending School Committee

BARBARA F. STANLEY RITA WHITE

MYRA S. ORNE

Superintendent of Schools

Agent of the Commissioner of Education

KEITH L. CROCKETT

## Assessor's Report

Which includes the reports of the Collector of Taxes,  
Treasurer, Plantation Clerk and State School Agent.

### THE VALUATION BOOK 1954

Real Estate, Resident	\$ 84,717.00
Real Estate, Non-Resident	85,947.00
<hr/>	
Total Real Estate	\$170,664.00
Personal Estate, Resident	\$ 1,714.00
Personal Estate, Non-Resident	None
<hr/>	
Total Personal Estate	\$ 1,714.00
<hr/>	
Total Valuation	172,378.00
Total Value of Land	43,459.00
Total Value of Buildings	127,205.00
<hr/>	
Total Value of Land and Buildings	\$170,664.00
Stock in Trade	\$1,000.00
Two Boats	714.00
<hr/>	
Total Value, Personal Estate	\$ 1,714.00
<hr/>	
Total Valuation, Personal, Resident and Non-Resident	\$172,378.00
<hr/>	
Number of polls taxed	36
<hr/>	
Number of polls exempt	5
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Rate of taxation	.041

## ANNUAL REPORT

## List Of Taxpayers

## Resident

	Polls	Real Estate	Personal Estate	\$	Tax
Adams, Halsey T.	1				3.00
Baldwin, Sidney		\$3,100			127.10
Bates, Helen M.		1,000			41.00
Bernstein, Morton	1	950			41.95
Brackett, Elva		8,520			349.32
Brackett, Ernest, Hrs.		1,225			50.23
Brackett, George F., Hrs.		700			28.70
Brackett, Lorimer E.	1	975	200		51.18
Brackett, Kate F., Hrs.		1,000			41.00
Burton, Vernon W.	1	575			26.58
Chadwick, Raymond J.	1			51	5.09
Chadwick, Alice M.		100			4.10
Chadwick, Raymond J. and Alice M.		300			12.30
Cundy, Marion L.		1,465			60.07
Davis, Clarence	1	20			3.82
Davis, Irene		50			2.05
Davis, Linwood A., Hrs. and Dearn, Lottie M.				1,135	46.54
Davis, Maurice G.	1				3.00
Davis, Leslie P.	1	1,450			62.45
Davis, Manville W.	1	1,300	663		83.48
Davis, Virginia L. and Day, Josephine D.				825	33.83
Davis, Virginia L.		50			2.05
Davis, Walter S.	Ex.	950			38.95
Day, Henley	Ex.				
Day, Ferdinand L.	1	150			9.15
Day, Josephine D.		4,225			173.23
Day, Ferdinand L. and Day, Josephine D.				2,850	116.85
Dyer, Charles	Ex.				
Dyer, Nettie M.		600			24.60

## ANNUAL REPORT

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	Polls	Real Estate	Personal Estate	Tax
Farrell, William L. G.	1	800		35.80
Field, Charles	1			3.00
Field, Earl S.	1	2,025		86.03
Field, John	1			3.00
Field, John and Davis, Julia C.		800		32.80
Fitzgerald, James	1	675		30.68
Fuller, Alfred	1	1,400		60.40
Green, Elizabeth		1,075		44.08
Grilley, Joseph B. M.	1	225		12.23
Gummere, John W.	1	925		40.93
Hudson, Gertrude		1,195		49.00
Mazzolini, Mable G.		1,520		62.32
Meissner, Leo J.	1			3.00
Meissner, Mildred J.		2,377		97.46
Mersfelder, Ade D.	1	1,245		54.05
Miles, Jean Weidensoll		1,420		58.22
Miles, Rufus E.	1			3.00
Miller, Thomas G.	1			3.00
Nicholson, Laurice C.	1	125		8.13
Nunan, Richard T.	1	1,450		62.45
Odom, Douglas H.	1	2,750	800	148.55
Odom, Douglas H. and Harry B.		350		14.35
Odom, Harry B.	1			3.00
Odom, Sidney A.	1			3.00
Orne, Maynard A.	1	475		22.48
Orne, William S.	1	900		39.90
Phillips, Raymond E.	1	125		8.13
Farrell, Isabel N. and Lent, Caroline N.		10,750		440.75
Pierce, Frank	Ex.	2,105		86.31
Proper, Ida S.		900		36.90
Pyle, James M. Estate		3,200		131.20
Richards, Hanna R.		400		16.40
Rollins, June B.		2,300		94.30
Slagboom, Teco	1	700		31.70

## ANNUAL REPORT

	Polls	Real Estate	Personal Estate	Tax
Smith, Sarah M., Hrs.		275		11.28
Stanley, Alfred D.	1	825		36.83
Staney, Alfred D. and Sherman M.		525		21.53
Stanley, Dwight F.	1	1,200		52.20
Stanley, Sherman M.	1	1,650		70.65
Stanley, Minnie		1,275		52.28
Sterling, S. W., Hrs.		625		25.63
Stevens, Joseph A.	1			3.00
Stevens, Lydia C.		460		18.86
Stevens, Marie M.		380		15.58
Wallace, Ellsworth H.	Ex.			
Wincapaw, Carl L.		375		15.38
Winter, Andrew	1	1,400		60.40

## Non-Resident

	Real Estate	Tax
Anderson, George C.	1,650	67.65
Barker, Alice M.	1,925	78.93
Beatie, Dorothy	495	20.30
Black, Douglas C.	1,510	61.91
Bogdonove, Pear	1,375	56.38
Bowers, Doris R.	260	10.66
Boynton, Dr. Willard H. and Ruth Mae	1,325	54.33
Bright, Thomas	1,650	67.65
Burton, Oscar E.	500	20.50
Bussey, Gertrude C.	1,610	66.01
Cabot, John and Robert	2,630	107.83
Cameron, William	1,200	49.20
Cartwright, Isabel	1,475	60.48
Chamberlain, Margareth	1,300	53.30
Chase, Mary M.	1,610	66.01
Cochrane, Constance	1,900	77.90
Cole, Isa E.	1,225	50.23

## ANNUAL REPORT

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	Real Estate	Tax
Corbett, Helen	1,850	75.85
Court, Lee	1,965	80.57
Demerest, Vitoria Booth	675	27.68
Dunbar, Ellizabeth	1,050	43.05
Dunbar, Jessie A.	750	30.75
Ebert, Elizabeth	1,000	41.00
Edison, Theodore M.	4,050	166.05
Edwards, Edward, Hrs.	600	24.60
Farnham, George "Resident"	450	18.45
Giard, Beatrice L.	100	4.10
Gilbert, Walker I.	25	1.03
Gleason, Mrs. Clark	60	2.46
Goodwin, Pauline M.	120	4.92
Hebard, George P.	100	4.10
Hecking, William "Resident"	1,305	53.51
Hodgkins, Fred F., Hrs.	300	12.30
Hovey, William, Hrs.	75	3.08
Howland, Ethel	1,400	57.40
Huntington, Maud M.	100	4.10
Jackson, Lucy E.	60	2.46
Jahn, Edwin C. and Helen L.	1,775	72.78
Kallem, Herbert and Sally	600	24.60
Kent, Rockwell	1,025	42.03
Kloak, Adelia B.	385	15.79
Knowlton, Maud B.	1,000	41.00
Lamberton, Helen H.	75	3.08
Latham, John	675	27.68
Lotz, Louise	75	3.08
Lyons, Virginia P.	1,150	47.15
Makarov, Alex G.	850	34.85
Mallory, Elizabeth B.	850	34.85
Mason, Mary T.	5,225	103.53
Mason, William C.	1,955	80.15
May, Louise and Francis H.	50	2.05
McKown, F. H., Hrs.	100	4.10
Mortimer, Frederick C.	50	2.05

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	Real Estate	Tax
Neilson, Mrs. William	1,125	46.13
Nelson, Elsie	3,400	139.40
Parker, Paul R. and Elinor	1,075	44.08
Parker, Paul R.	150	6.15
Palmer, Robert	1,400	57.40
Perry, Ruth B.	1,100	45.10
Partridge, Mrs. John F.	2,600	106.60
Pearce, Elsie J.	2,277	93.36
Peterson, Andrew, Hrs.	10	.41
Portland Wharf and Land Co.	150	6.15
Reed, Alfaretta A.	120	4.92
Rothrock, Elizabeth M.	120	4.92
Rothrock, Dr. Harry C.	60	2.46
Schneider, Theo	1,025	42.03
Sheddon, John S.	1,850	75.85
Shumaker, Philip and Geraldine D.	1,775	72.78
Silliman, Mr. and Mrs. Vincent B.	50	2.05
Skinner, B. F.	1,010	41.41
Slayton, Doris	1,100	45.10
Starks, Mary J.	800	32.80
Stoddard, Alice Kent	750	30.75
Studley, Charles A.	120	4.92
Studley, Lawrence K.	978	39.98
Tam, Rubin	75	3.08
Taylor, Warner	775	31.78
Townsend, Fred L.	175	7.18
Tredwell, Ruth	1,525	62.53
Underhill, Dorothy B.	2,355	96.56
Underhill, Dorothy B.	320	13.12
Uzzell, Robert and Jane	1,675	68.68
VanWaas, Carter	100	4.10
Varnum, Marion K.	1,250	51.25

	Real Estate	Tax
Vaughn, Elizabeth P.	775	31.78
Verrier, Elizabeth	485	19.89
Waller, Judith	80	3.28
Wells, Juanita	500	20.50

**Tax Acquired Property**

Abbott, Edgar Estate	50
Selfridge, Russell Estate	100

## Assessor's Report

### OF APPROPRIATIONS AND MONEY EXPENDED FOR THE YEAR ENDING FEBRUARY 5, 1955

#### General Government

Feb. 5, 1954 Unexpended	\$ 157.49
Mar. 8, 1954 Appropriation	1,475.00
	\$1,632.49
Expended	1,499.82
	\$ 132.67

#### Expended

1954

Mar. 9 Mark's Printing House	\$ 17.43
Mar. 20 Loring, Short & Harmon	3.70
April 9 Marion Cundy	5.00
April 9 Edith H. Whitehouse	7.00
April 16 Hutchins Bros.	6.30
May 8 Edith H. Whitehouse	2.00
May 8 Mark's Printing House	9.39
May 8 Sherman S. Stanley	5.00
May 17 Virginia Davis	5.50
June 9 Hutchins Bros.	2.70
June 9 Loring, Short & Harmon	2.74
July 6 The Lincoln County News	125.00
July 6 Christine Orne	5.00
July 6 Barbara Stanley	5.00
July 23 Charles Wade	4.75
Sept. 25 Max I. Brackett	12.00
Oct. 1 Treasurer of State	138.58
Oct. 1 Earl S. Field	5.25
Oct. 12 Joseph Grilley	60.00

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Oct. 24 Loring, Short & Harmon	12.41
Oct. 24 Barbara Stanley	5.00
Oct. 24 Christine Orne	5.00
Dec. 29 W. S. Orne	10.00
1955	
Jan. 17 Virginia Davis	100.00
Jan. 31 Myra Orne	45.00
Jan 31 Barbara Stanley	25.00
Jan. 31 Isabel Farrell	3.00
Feb. 4 Joseph Grilley	43.00
Feb. 4 Alfred Stanley	10.00
Feb. 4 Sherman H. Stanley	413.00
Feb. 4 Maine Municipal Assoc.	20.00
Feb. 4 Marion Cundy	100.00
Feb. 4 Virginia L. Davis	156.37
Feb. 4 Rita White	25.00
Feb 4 Teco Slagboom	100.00
Feb. 4 Monhegan Store	4.70
Total	\$1,499.82

## PLANTATION SCHOOL

1954	
Feb. 5, 1954 Unexpended	\$1,152.30
Mar. 8, 1954 Appropriation	1,500.00
Dec. 18, 1954 Treasurer of State	648.72
Total	\$3,301.02
Expended	2,600.08
Feb. 5, 1955 Unexpended Balance	\$ 700.94

## Expended

1954	
Feb. 24 L. Oliver	\$ 104.06
Mar. 9 L. Oliver	104.06

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Mar. 9 Hayes School Pub. Co.	1.08
Mar. 20 L. Oliver	104.06
April 9 L. Oliver	104.06
April 21 Collector of Internal Rev.	9.65
April 30 L. Oliver	104.06
May 8 Ginn & Co.	3.53
May 17 L. Oliver	104.06
May 17 J. L. Hammett Co.	3.50
May 27 L. Oliver	104.06
May 27 Burton B. Blaisdell	37.50
June 9 L. Oliver	104.06
July 15 Treasurer of State	25.00
July 23 Collector of Internal Rev.	6.00
Aug. 8 Secretary of State	99.99
Sept. 6 Monhegan Store	192.53
Sept. 25 L. Oliver	104.06
Sept. 25 Teacher's State Retirement	5.55
Oct. 1 L. Oliver	104.06
Oct. 1 Teacher's State Retirement	5.55
Oct. 1 Earl Field	.40
Oct. 7 W. S. Orne	10.00
Oct. 12 Collector of Internal Rev.	3.00
Oct. 24 L. Oliver	104.06
Oct. 24 State Teacher's Retirement	5.55
Oct. 24 Studley Hardware Co.	.85
Oct. 28 Ade Mersfelder	25.25
Nov. 5 Ginn & Co.	23.67
Nov. 5 Gledhill Bros. Inc.	20.99
Nov. 5 American Book Co.	3.13
Nov. 5 Houghton Mifflin Co.	7.69
Nov. 5 Allyn & Bacon Inc.	1.56
Nov. 5 L. Oliver	104.06
Nov. 5 Teacher's State Retirement	5.55
Nov. 15 MacMillan Pub. Co.	7.82
Nov. 15 H. H. Crie Co.	9.57
Nov. 15 L. Oliver	104.06
Nov. 15 State Teacher's Retirement	5.55

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Nov. 23 L. Oliver	104.06
Nov. 23 Teacher's State Retirement	5.55
Dec. 16 L. Oliver	104.06
Dec. 16 Teacher's State Retirement	5.55
Dec. 16 Studley Hardware Co.	5.13
Dec. 16 The George F. Cram Co. Inc.	4.35
Dec. 16 The Judy Co.	4.69
Dec. 16 Row, Peterson & Co.	1.26
Dec. 29 D. C. Heath & Co.	9.90

1955

Jan. 11 L. Oliver	104.06
Jan. 11 Teacher's State Retirement	5.55
Jan. 11 Collector of Internal Rev.	9.00
Jan 24 L. Oliver	104.06
Jan. 24 Teacher's State Retirement	5.55
Feb. 4 Monhegan Store	144.46
Feb. 4 L. Oliver	104.06
Feb. 4 Teacher's State Retirement	5.55
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Total	\$2,600.08

## ROADS, BRIDGES &amp; SNOW REMOVAL

1954

Feb. 5, 1954 Unexpended Balance	\$1,141.07
Mar. 8, 1954 Appropriation	400.00
Feb. 12, State	203.42
<hr/>	
Total	\$1,744.49
Expended	1,141.67
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Feb. 5, 1955 Unexpended Balance	\$ 602.82

## ANNUAL REPORT

**Expended**

1954

Feb. 16 Bancroft & Martin Rolling Mills Co.	\$ 246.40
Oct. 1 Earl S. Field	11.65
Oct. 28 W. S. Orne	2.50
Oct. 28 Ade Mersfelder	728.13
Dec. 16 J. C. Robinson	10.56

1955

Jan. 24 Ade Mersfelder	46.50
Jan. 24 Donald Cundy	85.75
Feb. 4 Studley Hardware Co.	5.18
Feb. 4 Vernon W. Burton	5.00

Total

\$1,141.67

**PLANTATION WHARF**

Feb. 5, 1954 Unexpended Balance	\$ 368.58
Mar. 8, 1954 Appropriation	1,700.00
Feb. 5, 1955 Excise Taxes	351.34
Total	\$2,419.92
Expended	1,661.30
Feb. 5, 1955 Unexpended Balance	\$ 758.62

**Expended**

Sept. 6, 1954 F. C. Pierce	\$1,500.00
Oct. 28, 1954 Ade Mersfelder	122.04
Jan. 24, 1955 Ade Mersfelder	39.00
Feb. 4, 1955 Monhegan Store	.26
Total	\$1,661.30

**SCHOOLHOUSE REPAIRS**

Feb. 5, 1954 Unexpended Balance	\$ 49.89
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Mar. 8, 1954 Appropriation	135.00
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Total	\$ 184.89
Expended	200.69

Feb. 1955 Overdraft	\$ 15.80
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**Expended**

Oct. 28, 1954 Vernon W. Burton	\$ 184.18
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Feb. 4, 1955 Monhegan Store	16.51
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Total	\$ 200.69
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**SUPERINTENDENT OF SCHOOLS**

Feb. 5, 1954 Unexpended Balance	\$ 56.91
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Mar. 8, 1954 Appropriation	30.00
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Total	\$ 86.91
Expended	19.10

Feb. 5, 1955 Unexpended Balance	\$ 67.81
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**High School:****Expended**

May 17, 1954 Keith L. Crockett	9.60
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Nov. 15, 1954 Keith L. Crockett	9.50
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Total	\$ 19.10
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**GARBAGE DISPOSAL**

Feb. 5, 1954 Unexpended Balance	\$ 100.00
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Mar. 8, 1954 Appropriation	300.00
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Total	\$ 400.00
Expended	400.00

## ANNUAL REPORT

## Expended

July 15, 1954 W. S. Orne	\$ 100.00
Oct. 7, 1954 W. S. Orne	300.00
Total	\$ 400.00

## MEDICAL EXAMINATION SCHOOL

Mar. 8, 1954 Appropriation	\$ 25.00
Dec. 29, 1954 W. H. Boynton M.D.	25.00

## COUNTY TAX

Mar. 8, 1954 Appropriation	\$ 722.37
July 6, 1954 John N. Glidden	722.37

## MONHEGAN CEMETERY

Feb. 5, 1954 Unexpended Balance	\$ 295.96
Mar. 8, 1954 Appropriation	350.00
Total	\$ 645.96
Expended	\$ 143.11
Feb. 5, 1955 Unexpended Balance	\$ 502.85

## Expended

Feb. 24, 1954 Thomaston Steel Works	\$ 2.68
Mar. 9, 1954 Studley Hardware Co.	1.50
Mar. 20, 1954 J. C. Robinson & Co.	12.43
April 1, 1954 Paul J. Baptiste	73.68
April 16, 1954 J. C. Robinson & Co.	4.80
Oct. 1, 1954 Earl S. Field	1.26

**ANNUAL REPORT.**

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Oct. 28, 1954 Ade Mersfelder	46.50
Feb. 4, 1955 Monhegan Store	.26
Total	\$ 143.11

**FIRE EQUIPMENT**

Feb. 5, 1954 Unexpended Balance	\$ 144.18
Mar. 8, 1954 Appropriation	250.00
Total	\$ 394.18
Expended	94.55
Feb. 5, 1955 Unexpended Balance	\$ 299.63

**Expended**

Dec. 6, 1954 American France Foamite Corp.	\$ 94.00
Feb. 4, 1955 Monhegan Store	.55
Total	\$ 94.55

**MAINE PUBLICITY BUREAU**

Mar. 8, 1954 Appropriation	\$ .25.00
Mar. 20, 1954 State of Maine Publicity Bureau	25.00

**ABATEMENTS**

1954

May 8, Carl L. Wincapaw	\$ 15.38
May 8 Lucy E. Jackson	2.46
May 8 Fred L. Townsend	7.18
Total	\$ 25.02

## ANNUAL REPORT

**DISCOUNT PAID ON TAXES PAID BEFORE  
July 1, 1954**

Mar. 8, 1954 Appropriation	\$ 125.00
Expended	143.37
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Feb. 5, 1955 Overdraft	\$ 18.37
<b>Discounts Allowed</b>	
May 21, 1954 Cash Sheet No. 1	\$ 59.94
May 31, 1954 Cash Sheet No. 1A	11.21
June 23, 1954 Cash Sheet No. 2	45.77
July 3, 1954 Cash Sheet No. 2A	26.45
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Total	\$ 143.37

**LIST OF UNEXPENDED BALANCES**

School	\$ 700.94
General Government	132.67
Wharf	758.62
Fire Patrol	81.50
Fire Equipment	299.63
Roads	602.82
Superintendent of Schools	67.81
Cemetery	502.85
<hr/>	
Total	\$3,146.84
Surplus	1,004.86
<hr/>	
Overdrafts	\$4,151.70
	34.17
<hr/>	
Feb. 5, 1955 Cash Balance	\$4,117.53

## Treasurer's Report 1954-55

February 6, 1954 Cash Balance	\$4,322.64
Feb. 12 State of Maine	
Road Improvement	\$ 203.42
Mar. 1 I. S. Proper Coll. of Taxes	
Excise Tax	70.99
Mar. 13 I. S. Proper Coll. of Taxes	
Excise Tax	16.88
May 17 From Sale of Property	
Acquired by Tax Liens	100.00
July 31 From Treas. of St. of Maine	
Bank Stock Tax	47.26
Dec. 18 Education Subsidies	648.72
Dec. 21 Dog License Refund	2.59
Dec. 21 Railroad Telephone and	
Telegraph Refund	4.97
Feb. 5 From Virginia L. Davis	
Coll. of Taxes 1954	
Property and Poll Taxes	6,967.49
Excise Tax	263.47
Collector of Taxes 1952 Tax	1.79
	\$12,650.22
Paid by order of Selectmen's	
Warrants	\$8,532.69
Cash Balance Feb. 5, 1955	4,117.53
	\$12,650.22

Respectfully submitted,

VIRGINIA L. DAVIS

Treasurer, 1954

# Plantation Clerk's Report 1954-1955

## Births, Marriages and Deaths for the Year

Births	None
Marriages	None
Deaths	3

At Bristol, Maine, March 7, 1954. Ida E. Partridge,  
80 years of age.

At Monhegan, Maine, July 11, 1954. Sarah A. Cow-  
drey, 73 years of age.

At Monhegan, Maine, November 20, 1954. Maynard  
A. Orne, 60 years of age.

Respectfully submitted,

**JOSEPH GRILLEY**

Monhegan Plantation Clerk

## Report of Collector of Taxes 1954

May 8, 1954 Commitment	\$7,175.78
Excise Tax	263.47
I. S. Proper Coll. of Taxes 1953	
Excise Tax	16.88
Tax of 1942	1.79
	_____
	\$7,457.92
From Virginia L. Davis	
Coll. of Taxes 1954	\$7,232.75
Tax paid after Feb. 5, 1955	39.90
Discount on Taxes paid	
Before July 1, 1954	143.37
Abatements	25.02
Excise Tax Coll. of Taxes 1953	16.88
	_____
	\$7,457.92

Respectfully submitted,

VIRGINIA DAVIS

Collector of Taxes

## Report Of The State School Agent

To the Superintending School Committee and Citizens of Monhegan Plantation:

I am submitting to you my third annual report as your state school agent.

Mr. Llewelyn Oliver returned to take up teaching duties this fall. I am happy to report that the usual school progress has been achieved. As in the past, our fall enrollments have been much in excess of our winter and spring enrollments.

The amounts you raised for repairs and equipment were wisely spent to insulate the school ceiling overhead and to have storm windows installed in the main room. An appreciable difference has been noted in the retention of heat. This should reflect itself in a savings as regards to fuel costs. It has also helped to cut down drafts near the windows.

This fall your School Committee took steps to install some equipment for outdoor recreation. As time and money permit, I urge you to build up proper equipment, applicable to the limited space, for insuring the children a chance for more outdoor activities.

I should like to thank all who have contributed to the success of this past school year.

Respectfully submitted,

KEITH L. CROCKETT

State School Agent

# State Department Of Audit

Augusta, Maine

September 24, 1954

Board of Assessors  
Monhegan Plantation,  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of Monhegan Plantation have been audited for the fiscal year ended February 6, 1954.

The examination was made by Auditor P. H. Allen in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Plantation for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

## COMMENTS

**Monhegan Plantation****February 6, 1953 to February 6, 1954**

An audit of the financial records of the Plantation of Monhegan has been completed for the municipal year ended February 6, 1954. The audit included an examination of the records maintained by the various plantation officers.

The examination consisted of a review of cash transactions as well as an analysis of available funds and expenditures, and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the plantation.

The fiscal year's operations showed that available funds exceeded expenditures to the extent of \$203.05, consisting of unexpended balances.

The audit also revealed that certain phases of municipal operations may be strengthened by favorable consideration of the following suggestions:

A general ledger containing all assets, liabilities and operating accounts should be maintained and posted currently.

It was noted in several instances that school payrolls did not bear the written approval of a majority of the school committee. In this respect attention is directed to Chapter 37, Section 25, of the Revised Statutes of 1944.

### ASSETS

The cash balance of \$4,321.64 was reconciled with a bank statement furnished by the First National Bank of Damariscotta, Maine.

Other assets including accounts receivable, taxes and tax acquired property were reviewed and verification undertaken to determine their validity at the year end. Unpaid accounts were also reconciled with the balances shown on the records of the assessors.

### RESERVE AND SURPLUS

The examination of the appropriation accounts shows a total of \$3,547.88, (Exhibit D) representing balances in all unexpended accounts carried forward to the ensuing year.

The unappropriated surplus of the plantation amounted to \$788.41, a decrease of \$447.57 for the year. This decrease was occasioned principally by an adjustment to the town road account less the excess of available funds over expenditures. The adjustment was the unexpended balance of the previous year lapsed in error.

### DEBT FUND

The debt fund, which is incorporated in the balance sheet as a separate fund, reflects an outstanding note of \$1,500.00. This is payable in September of 1954, with interest at 6%.

### AVAILABLE FUNDS AND EXPENDITURES

An analysis of the comparative statement of available funds revealed an increase of \$1,932.50, as compared with the preceding year. This net increase was occasioned principally by a higher tax levy and from

proceeds of note issued less the unexpended balances carried forward.

Expenditures increased by \$2,688.45, which was reflected in educational and town wharf accounts.

### GENERAL

From the records of the plantation clerk it was ascertained that authority to transfer excise tax monies to the wharf account was granted by the townspeople. At a special plantation meeting September 25, 1953, it was voted to give the assessors authority to hire \$1,500. for wharf repairs.

### SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Receipts, vouchers and cancelled checks were examined for a selected period and major increases or decreases noted in revenue and expenditures over previous year were explored. Insurance and bond coverages were listed. Excise tax collections were verified by examination of the copies of the receipts retained by the collector. School account balances, as shown on the assessor's records, were not reconciled with those of the State School Agent.

Included in this report are exhibits and schedules pertaining to the financial status of the plantation. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the plantation at February 6, 1954, and the result of its operations for the year then ended.

ANNUAL REPORT  
MONHEGAN PLANTATION  
**COMPARATIVE BALANCE SHEET**

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**EXHIBIT A**  
Feb. 6, 1954      Feb. 5, 1953

**GENERAL FUND**

**ASSETS**

Cash in Bank	\$4,321.64	\$2,982.19
Accounts Receivable (Schedule A-1)	1.79	309.10
Taxes Receivable (Schedule A-2)	1.65	1.65
Tax Acquired Property (Schedule A-3)	23.11	23.11
<b>TOTAL - GENERAL FUND</b>	<b>\$4,348.19</b>	<b>\$3,316.05</b>

**DEBT FUND**

**ASSETS**

Amount Necessary to Retire	
Notes from Future Revenue	\$1,500.00

**GENERAL FUND**

**LIABILITIES**

Accounts Payable (Schedule A-4)	\$ 3.00	\$ 3.00
<b>RESERVE</b>		
Authorized Expenditures (Exhibit D)	3,547.88	2,004.41
Due Governmental Agencies (Schedule A-5)	8.90	72.66
<b>SURPLUS</b>		
Unappropriated (Exhibit C)	788.41	1,235.98
<b>TOTAL GENERAL FUND</b>	<b>\$4,348.19</b>	<b>\$3,316.05</b>

**DEBT FUND**

<b>LIABILITIES</b>	
Note Payable (Schedule A-6)	\$1,500.00

**MONHEGAN PLANTATION  
COMPARATIVE STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES**

	Years Ended	February 6, 1954	February 5, 1953	February 5, 1952
<b>REVENUES:</b>				
Real, Personal and Poll Taxes		\$ 7,998.76	\$ 5,406.84	\$ 8,150.68
Excise Taxes		215.72	285.30	259.80
State of Maine		632.33	825.12	817.77
Donations		130.00		170.00
Miscellaneous		22.85		1.09
Supplemental Taxes		6.90	3.00	
		<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES:</b>		<b>9,006.56</b>	<b>6,528.42</b>	<b>9,399.34</b>
<b>ADD:</b>				
Carrying Balances Expended				179.74
Transfer from Surplus		650.25		
Proceeds of Note Issued		1,440.00		
		<hr/>	<hr/>	<hr/>
		<b>11,096.81</b>	<b>7,620.84</b>	<b>9,579.08</b>
<b>DEDUCT:</b>				
Appropriation Balances Forwarded		<b>1,543.47</b>		
		<hr/>	<hr/>	<hr/>
<b>TOTAL AVAILABLE FUNDS EXPENDITURES:</b>		<b>\$9,553.34</b>	<b>\$7,620.84</b>	<b>\$9,579.08</b>
General Government		1,416.29	990.80	1,019.25
Protection		226.83	122.49	327.85
Health		325.00	425.00	477.45
Roads		209.18	890.47	499.36
Education		3,416.74	2,957.42	2,836.92
Cemeteries		46.00	48.00	47.25
Special Assessment		722.37	765.45	2,136.05
Unclassified		2,987.88	482.21	2,125.22
		<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>		<b>9,350.29</b>		
<b>EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES</b>			<b>6,681.84</b>	<b>9,469.35</b>
		<hr/>	<hr/>	<hr/>
			\$ 203.05	\$ 109.73
			\$ 939.00	\$ 939.00

# State Department Of Audit

MONHEGAN WATER COMPANY

Year Ended December 31, 1953

November 8, 1954

Sherman Stanley, President  
Board of Directors  
Monhegan Water Company  
Monhegan, Maine

Gentlemen :

In accordance with the request of the Directors of the Monhegan Water Company, an audit of the financial records maintained by the Treasurer of the Company has been completed for the year ended December 31, 1953.

The examination was made by Auditor P. H. Allen in accordance with generally accepted auditing standards pertaining to governmental accounting. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Treasurer appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

An exhibit incorporated in this report presents the result of the financial operations of the Treasurer for the period designated. A recommendation is offered which is believed worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

Fred M. Berry

State Auditor

## COMMENTS

## MONHEGAN WATER COMPANY

January 1, 1953 to December 31, 1953

A cash audit of the books and records of the Treasurer of the Monhegan Water Company has been completed for the fiscal year ended December 31, 1953.

As no general ledger is maintained, a balance sheet showing amounts of any assets, liabilities and surplus is not presented. In this respect, it is recommended that a system of accounting be installed and maintained that will comply with the requirements of the Maine Public Utilities Commission.

A cashbook being the only financial record kept by the Treasurer, this report includes only a statement of cash receipts and disbursements which shows a cash balance of \$112.42 at the close of the year. Cash receipts for the year totaled \$2,851.23 which for the most part represented sale of water in the current year. Expenditures for the same period totaled \$3,060.52. The major expenditure items were for salaries, fuel, purchase of a new tank and its installation.

#### Scope of Audit

The cash balance of \$112.42 was reconciled with a statement furnished by the First National Bank of Damariscotta, Maine.

Disbursements were checked to the cashbook and invoices substantiating expenditures were examined.

An examination of the records of the Director's meetings revealed that the purchase of a new tank was authorized..

It is believed that the accompanying statement fairly presents the activities of the Treasurer for the fiscal year ended December 31, 1953.

## EXHIBIT A

## MONHEGAN WATER COMPANY

## Statement of Cash Receipts and Disbursements

Year Ended December 31, 1953

CASH BALANCE—January 1, 1953	\$ 321.71
ADD—CASH RECEIPTS:	
Sale of Water-	
Current Year	\$2,525.23
Prior Years	326.00
	—————
Total Sale of Water	2,851.23
	—————
TOTAL AVAILABLE	3,172.94
DEDUCT—EXPENDITURES:	
New Tank	1,063.06
Installation of New Tank	385.22
Salaries - 1953	825.87
Treasurer's Salary - 1952	50.00
General Expense	57.12
Purification System	244.24
Fuel for Pumps	390.79
Federal and State Taxes	40.14
Overpayment Refund	4.08
	—————
TOTAL EXPENDITURES	3,060.52
*CASH BALANCE - December 31, 1953	\$ 112.42
*Balance per bank statement - 12-31-53, First National Bank of Damariscotta.	

**MONHEGAN WATER COMPANY 1954**

Bank Balance, January 1st	\$ 112.42
Receipts including past due 1953 bills	2,570.44
	_____
	\$2,682.86
Total expenditures 1954	1,801.96
	_____
Bank balance, January 1st, 1955	\$ 880.90
<b>Total Expenses 1954:</b>	
Purification System	\$ 278.19
Maintenance and Labor	
(Including V. Burton salary)	848.25
Federal and State Taxes	83.50
General expense and misc.	
(Including M. Bernstein salary)	230.70
Fuel for pumping	361.32
	_____
Total expense, 1954	\$1,801.96

MORTON BERNSTEIN

Treasurer

## WARRANT FOR ANNUAL PLANTATION MEETING YEAR 1955

To Alfred D. Stanley, Constable of the Plantation of Monhegan in Lincoln County, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said plantation qualified to vote in Plantation affairs to assemble at the Schoolhouse in said Plantation on Monday, the 14th day of March, at 7:30 in the evening to act on the following Articles, Namely:

Art. 1 To choose a moderator to preside at said meeting.

Art. 2 To see if the Plantation will vote to accept the Plantation Report.

Art. 3 To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable and Surveyor of Wood and Lumber.

Art. 4 To see what action the Plantation will take in regard to supporting and maintaining the Island School for the year 1955 and 1956.

Art. 5 To see if the Plantation will vote to raise and appropriate the sum of \$1,800.00 more or less for Schools, including teacher's wages, fuel, janitor service, books and supplies.

Art. 6 To see if the Plantation will vote to raise and appropriate the sum of \$1,600.00 more or less for Plantation Expense, including officers' salaries and administrative expenses.

Art. 7 To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for medical examination of the pupils of the Monhegan School.

Art. 8 To see whether or not the Plantation will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 1954.

Art. 9 To see what action the Plantation will take in regard to the collecting and disposing of the garbage.

Art. 10 To see if the Plantation will vote to raise and appropriate the sum of \$600.00 more or less for Roads and Bridges including Snow Removal.

Art. 11 To see if the Plantation will vote to give the Assessors authority to sell or dispose of property acquired by tax liens and give quit-claim deeds for same.

Art. 12 To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1.

Art. 13 To see if the Plantation will raise \$150.00 more or less for Discount on Taxes paid before July 1st.

Art. 14 To see what action the Plantation will take in regard to use of excise tax.

Art. 15 To see if the Plantation will vote to give Assessors authority to hire money in anticipation of taxes should it be necessary.

Art. 16 To see what action the Plantation will take in regard to raising \$500.00 for School House repairs.

Art. 17 To see if the Plantation will vote to have all Unexpended Balances brought forward in their respective departments unless otherwise specified.

Art. 18 To see if the Plantation will vote to raise and appropriate the sum of \$100.00 more or less for the purchase of one Filing Cabinet for the Town Clerk.

Art. 19 To see what action the Plantation will take in regard to raising money for Civil Defense.

Art. 20 To see if the Plantation will vote to raise the sum of \$34.17 to cover overdrafts, \$18.37 discounts, \$15.80 School House Repairs.

Art. 21 To see if the Plantation will vote to raise the sum of \$100.00 to renew supplies in the Plantation First Aid Cabinet.

Art. 22 To see if the Plantation will vote to accept the proposed roads, Davis Street, Monhegan Avenue, Harbor View, by plan of Lots at Surfside Surveyed by R. B. Capen, C.E. 1891. Parts of which were surveyed by J. W. Brackett in 1940.

Art. 23 To see if the Plantation will vote to allow Lee W. Court to maintain the encroachment of a small corner of his shed on Davis Street as it now exists until such time as the Selectmen request its removal, or the Plantation by its vote revokes this permission, or takes any other action in relation thereto.

Art. 24 To see if the Plantation will discuss a possible building for storing valuable town records.

The Assessors hereby give notice that they will be in session at the School House and place of meeting on Monday evening, day of said meeting, for the purpose of correcting the list of voters; from 7:00 o'clock in the evening until the polls are closed.

Given under our hands this 11th day of February,  
A.D. 1955.

SHERMAN M. STANLEY

TECO SLAGBOOM

MARION L. CUNDY

Assessors of Monhegan Plantation

Art. 25 To see if the Plantation will vote to repair  
and make accessible a road to be available for Bogdo-  
nove, Field, Kent, Beatie and Skinner.







# ANNUAL REPORT

of the

## Municipal Officers



Monhegan

Maine

For the Year Ending

FEBRUARY 5, 1956



FORTIETH  
Annual Report  
of the  
MUNICIPAL OFFICERS  
of the Plantation of  
**MONHEGAN, MAINE**

Incorporated September 4, 1839

FOR THE YEAR ENDING  
FEBRUARY 5, 1956

**THE NEWS PRINT SHOP**

Damariscotta, Maine



# Plantation Officers For Year 1955

Moderator

DOUGLAS ODOM

~~Plantation Clerk~~

JOSEPH GRILLEY

F.L. DAY. Assessors RITA WHITE

~~SHERMAN M. STANLEY~~ TECO SLAGBOOM

MARION L. CUNDY

Treasurer

VIRGINIA L. DAVIS

Tax Collector

VIRGINIA L. DAVIS

Road Commissioner

ADE MERSFELDER Philip ORNE

Constable

ALFRED D. STANLEY

Truant Officer

WILLIAM S. ORNE

Fire Wardens

S. M. STANLEY

W. S. ORNE

H. B. ODOM

Health Officer

MYRA S. ORNE

Surveyors of Wood and Lumber

VERNON W. BURTON

Superintending School Committee

BARBARA F. STANLEY

MYRA S. ORNE

RITA WHITE

Superintendent of Schools

Agent of the Commissioner of Education

KEITH L. CROCKETT

## Assessor's Report

Which includes the reports of the Collectors of Taxes, Treasurer, Plantation Clerk and State School Agent.

### THE VALUATION BOOK 1955

Real Estate, Resident	\$ 85,707.00
Real Estate, Non-Resident	84,945.00
<hr/>	
Total Real Estate	\$170,652.00
Personal Estate, Resident	\$1,714.00
Personal Estate, Non-Resident	None
Total Personal Estate	\$ 1,714.00
<hr/>	
Total Valuation	\$172,366.00
Total Value of Land	\$43,717.00
Total Value of Buildings	126,935.00
<hr/>	
Total Value of Land & Buildings	\$170,652.00
Stock in Trade	\$1,000.00
Two Boats	714.00
<hr/>	
Total Value, Personal Estate	\$ 1,714.00
Total Valuation, Personal, Resident and Non-Resident	\$172,366.00
<hr/>	
Number of polls taxed	37
Number of polls exempt	5
Rate of taxation	.045

## List Of Taxpayers

	Resident	Real Estate	Personal Estate	Tax
	Polls			
Adams, Halsey T.	1			\$ 3.00
Baldwin, Sidney		\$3,100		139.50
Bates, Helen M.		1,000		45.00
Bernstein, Morton	1	950		45.75
Brackett, Elva		9,425		424.13
Brackett, Ernest, Hrs.		1,225		55.13
Brackett, Lorimer E.	1	975	200	55.88
Burton, Vermon W.	1	575		28.88
Chadwick, Alice M.		100		4.50
Chadwick, Raymond J.	1			5.30
Chadwick, Raymond J. and Alice M.		300		13.50
Cundy, Marion L.		1,515		68.18
Davis, Clarence	1			3.00
Davis,, Irene		50		2.25
Davis, Linwood A., Heirs and Dearn, Lottie M.		1,135		51.08
Davis, Leslie P.	1	1,450		68.25
Davis, Maurice G.	1			3.00
Davis, Manville W.	1	1,300	663	91.34
Davis, Virginia L and Day, Josephine D.		1,650		74.25
Davis, Virginia L.			50	2.25
Davis, Walter S.	ex.	950		42.75
Day, Henley	ex.			
Day, Ferdinand L	1	150		9.75
Day, Josephine D.		3,400		153.00
Day, Ferdinand B. and Josephine D.		2,850		128.25
Dyer, Charles	ex.			
Dyer, Nettie M.		600		27.00
Farnham, George	1	450		23.25

## A N N U A L R E P O R T

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	Polls	Real Estate	Personal Estate	Tax
Farrell, William L. G.	1	800		39.00
Farrell, Isabel N and Lent, Caroline N.		10,750		483.75
Field, Earl S.	1	2,025		94.13
Field, John	1	800		39.00
Fitzgerald, James	1	675		33.38
Fuller, Alfred	1	1,400		66.00
Green, Elizabeth		1,075		48.38
Grilley, Joseph B. M.	1	225		13.13
Gummere, John W.	1	925		44.63
Hudson, Gertrude		1,195		53.78
Mazzolini, Mable G.		1,520		68.40
Meissner, Leo J.	1			3.00
Meissner, Mildred J.		2,377		106.97
Mersfelder, Ade D.	1	1,245		59.03
Miles, Jean W.		1,420		63.90
Miles, Rufus E.	1			3.00
Miller, Thomas G.	1			3.00
Nicholsen, Laurice C.	1	125		8.63
Nunan, Richard T.	1	1,450		68.25
Odom, Douglas H. & Harry B.		350		15.75
Odom, Douglas H.	1	2,750	800	162.75
Odom, Harry B.	1			3.00
Odom, Sydney A.	1			3.00
Orne, Myra		475		21.38
Orne, Phillip	1			3.00
Orne, William S.	1	900		43.50
Phillips, Raymond E.	1	125		8.63
Pierce, Frank C.	ex.	2,105		94.73
Proper, Ida S.		900		40.50
Pyle, James M., Estate		3,200		144.00
Richards, Hanna R.		400		18.00
Rollins, June B.		2,300		103.50
Slagboom, Teco	1	700		34.50
Smith, Sarah M., Heirs		275		12.38

## ANNUAL REPORT

	Polls	Real Estate	Personal Estate	Tax
Stanley, Alfred D.	1	825		40.13
Stanley, Alfred D. and Sherman M.		525		23.63
Stanley, Dwight F.	1	1,200		57.00
Stanley, Sherman M.	1	1,650		77.25
Stanley, Minnie		1,275		57.38
Sterling, S. W., Heirs		625		28.13
Stevens, Joseph A	1			3.00
Stevens, Lydia C.		460		20.70
Stevens, Marie M.		380		17.10
Wallace, Ellsworth	ex.			
Wincapaw, Carl L.		375		16.88
Winter, Andrew	1	1,400		66.00
Hekking, William	1	1,305		61.73

## Non-Resident

	Real Estate	Tax
Anderson, George C.	1,650	74.25
Barker, Alice M.	1,925	86.63
Beattie, Dorothy	495	22.28
Black, Douglas C.	1,510	67.95
Bogdonove, A. J., Heirs	650	29.25
Bogdonove, Pearl	725	32.63
Bolman, Frederick deW. Jr., and Ruth	1,400	63.00
Bowers, Doris R.	260	11.70
Boynton, Dr. Willard H., and Ruth Mae	1,325	59.63
Bright, Thomas	1,650	74.25
Burton, Oscar E.	500	22.50
Bussey, Gertrude C.	1,610	72.45
Cabot, John and Robert	2,630	118.35
Cameron, William	1,200	54.00

	Real Estate	Tax
Cartwright, Isabel	1,475	66.38
Chamberlain, Margareth	1,300	58.50
Chase, Rhoda D. and		
Cameron, Marianne C.	1,610	72.45
Cochrane, Constance	1,900	85.50
Cole, Isa E.	1,085	48.83
Cole, Isa E.	140	6.30
Corbett, Helen	1,850	83.25
Court, Lee	1,965	88.43
Demerest, Vitoria Booth	675	30.38
Dunbar, Elizabeth	1,050	47.25
Dunbar, Jessie A.	750	33.75
Ebert, Elizabeth	1,000	45.00
Edison, Theodore M.	950	42.75
Edison, Theodore M.	2,050	92.25
Edison, Theodore M.	700	31.50
Edwards, Edward, Heirs	600	27.00
Gilbert, Walker I.	25	1.13
Gleason, Mrs. Clark	60	2.70
Goodwin, Pauline M.	120	5.40
Hebard, George P.	100	4.50
Hodgkins, Fred F., Heirs	350	15.75
Hovey, William, Heirs	75	3.38
Howland, Ethel, Estate	1,400	63.00
Huntington, Maud M.	100	4.50
Jahn, Edwin C. & Helen L.	1,775	79.88
Kallem, Herbert & Sally	1,150	51.75
Kent, Rockwell	1,025	46.13
Kloak, Adella B.	385	17.33
Knowlton, Maud B.	1,000	45.00
Lamberton, Helen H.	75	3.38
Latham, John	795	35.78
Lotz, Louise	75	3.38
Lyons, Virginia P.	1,450	65.25
Mackie, Paul	100	4.50

	Real Estate	Tax
Makarov, Alex G.	850	38.25
Mallory, Elizabeth B.	850	38.25
Mason, Mary T.	2,525	113.63
Mason, William C.	1,930	86.86
Mason, William C.	50	2.25
May, Louise & Francis H.	50	2.25
McKown, F. H., Heirs	100	4.50
Mortimer, Frederick C.	50	2.25
Neilson, Mrs. William	1,200	54.00
Nelson, Elise	3,400	153.00
Parker, Paul R. & Elinor	1,075	48.38
Parker, Paul R.	150	6.75
Perry, Ruth B.	1,100	49.50
Partridge, Mrs. John F.	2,600	117.00
Pearce, Elsie J.	2,325	104.63
Peterson, Andrew, Heirs	10	.45
Portland Wharf & Land Co.	150	6.75
Rothrock, Elizabeth M.	150	6.75
Rothrock, Dr. Harry C.	75	3.38
Schneider, Theo	1,025	46.13
Sheddon, John S.	1,850	83.25
Shumaker, Phillip and Geraldine D.	1,775	79.88
Silliman, Mr. and Mrs. Vincent B.	75	3.38
Skinner, B. F.	1,050	47.25
Slayton, Doris	1,100	49.50
Starks, Mary J.	725	32.63
Stoddard, Alice Kent	750	33.75
Studley, Charles A.	180	8.10
Studley, Lawrence K.	975	43.88
Tam, Rubin	100	4.50
Taylor, Warner	775	34.88
Townsend, Fred L.	175	7.88
Tredwell, Ruth	1,525	68.63
Underhill, Dorothy	2,635	118.58

## A N N U A L R E P O R T

11

	Real Estate	Tax
Uzzell, Robert and Jane	1,675	75.38
VanWaas, Carter	100	4.50
Varnum, Marion K.	1,250	56.25
Vaughn, Elizabeth P.	775	34.88
Verrier, Elizabeth	500	22.50
Waller, Judith	100	4.50
Wells, Juanita	500	22.50

## Assessor's Report

### OF APPROPRIATIONS AND MONEY EXPENDED FOR THE YEAR ENDING FEBRUARY 5, 1956

#### General Government

Feb. 5, 1955 Unexpended	\$ 190.49
March 14, 1955 Appropriation	1,600.00
Aug. 4, 1955 Bank Stock Tax	59.25
Dec. 26, 1955 Railroad, Tel. & Tel. Tax	8.77
	<hr/>
	\$1,858.51
Expended	1,542.34
	<hr/>
Feb. 5, 1956 Unexpended Balance	\$ 316.17

#### Expended

##### 1955

Feb. 28 Douglas Odom	\$ 5.00
March 20 The Lincoln County News	169.33
April 14 Marks Printing House	10.93
April 10 Edith H. Whitehouse	3.50
May 4 Hutchins Bro.	10.40
May 11 Virginia L. Davis	3.59
June 20 Studley Hardware Co.	24.23
June 25 Virginia L. Davis	50.00
Aug. 8 Sherman M. Stanley	4.00
Sept. 18 W. S. Darley & Co	9.96
Sept. 18 Barbara Stanley	10.00
Sept. 18 Christine Orne	10.00
Oct. 15 Monhegan Store	7.16
Oct. 15 Treasurer of State	138.42

##### 1956

Jan. 9 Maine Municipal Assoc.	20.00
Feb. 4 Myra Orne	50.00
Feb. 4 Monhegan Thomaston Boat Line	1.77

## ANNUAL REPORT

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Feb. 4 Virginia L. Davis	210.30
Feb. 4 Marion L. Cundy	100.00
Feb. 4 Rita D. White	25.00
Feb. 4 Barbara Stanley	25.00
Feb. 4 Teco Slagboom	100.00
Feb. 4 Alfred D. Stanley	10.00
Feb. 4 Joe Grilley	105.00
Feb. 4 Sherman M. Stanley	413.75
Feb. 4 Bill Orne	10.00
Feb. 4 Harry Odom	10.00
Feb. 4 Douglas Odom	5.00
<hr/>	
Total	\$1,542.34

## PLANTATION SCHOOL

1955

Feb. 5, 1955 Unexpended	\$ 705.34
March 14, 1955 Appropriation	1,800.00
Dec. 26, 1955 Educational Subsidies	703.00
<hr/>	
Total	\$3,208.34
Expended	2,992.75
<hr/>	
Feb. 5, 1955 Unexpended Balance	\$ 215.59

## Expended

1955

Feb. 22 L. Oliver	\$ 104.06
Feb. 22 Teachers' State Retirement	5.55
Feb. 28 Collector of Internal Revenue	22.80
March 7 L. Oliver	104.06
March 7 Teachers' State Retirement	5.55
March 20 L. Oliver	115.17
March 20 Teachers' State Retirement	5.55
April 4 L. Oliver	100.00

April 4 L. Oliver	115.17
April 4 Teachers' State Retirement	5.55
April 14 Director of Internal Revenue	
	Deducted from overpayment
April 14 L. Oliver	115.17
April 14 Teachers' State Retirement	5.55
May 11 L. Oliver	115.17
May 11 Teachers' State Retirement	5.55
May 16 Director of Internal Revenue	31.83
May 30 L. Oliver	115.17
May 30 Teachers' State Retirement	5.55
June 10 L. Oliver	115.17
June 10 Teachers' State Retirement	5.55
June 20 World Book Co.	8.74
July 29 Ade Mersfelder	20.25
Aug. 9 Treasurer of State	25.00
Sept. 18 L. E. Brackett	.81
Sept. 18 L. Oliver	122.22
Sept. 18 Teachers' State Retirement	5.55
Sept. 18 Gledhill Bros.	17.59
Sept. 18 D. C. Heath and Co.	24.43
Sept. 18 J. L. Hammett Co.	6.20
Sept. 18 Row Peterson & Co.	5.88
Sept. 18 McCormick Mathers	1.57
Sept. 18 Laidlaw Brothers	4.92
Sept. 18 Ginn & Co.	14.96
Oco. 4 J. L. Hammett Co.	4.91
Oct. 4 L. Oliver	110.69
Oct. 4 Teachers' State Retirement	10.03
Oct. 15 Monhegan Store	185.40
Oct. 15 A. C. Mcloon & Co.	13.00
Oct. 25 L. Oliver	114.61
Oct. 25 Teachers' State Retirement	6.11
Oct. 25 L. Oliver	4.50
Oct. 25 L. Oliver	229.22
Oct. 25 Teachers' State Retirement	12.22
Dec. 9 Burton B. Blaisdell	56.25

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Dec. 9 L. Oliver	229.22
Dec. 9 Teachers' State Retirement	12.22
1956	
Jan. 9 L. Oliver	114.61
Jan. 9 Teachers' State Retirement	6.11
Jan. 21 Charles E. Merrill Books	3.73
Jan. 21 Row Peterson & Co.	58.40
Jan. 21 J. L. Hammet Co.	2.71
Jan. 21 L. Oliver	114.61
Jan. 21 Teachers' State Retirement	6.11
Feb. 4 Monhegan Store	116.38
Feb. 4 Monhegan Thomaston Boat Line	4.70
Feb. 4 L. Oliver	100.00
Feb. 4 L. Oliver	114.61
Feb. 4 Teachers' State Retirement	6.11
<hr/>	
Total	\$2,992.75

## SCHOOLHOUSE REPAIRS

March 14, 1955 Appropriation	\$ 500.00
Expended	480.95
<hr/>	
Feb. 5, 1956 Unexpended Balance	\$ 19.05
Expended	
April 26, 1955 John Arsnault	\$ 6.00
April 26, 1955 Sherman Stanley	5.25
Sept. 26, 1955 Oscar E. Burton	76.49
Sept. 26, 1955 Sherman Stanley	61.15
Oct. 4, 1955 Vernon Burton	332.06
<hr/>	
Total	\$ 480.95

## SUPERINTENDENT OF SCHOOLS

Feb. 5, 1955 Balance	\$ 67.81
Expended	8.50

Feb. 5, 1956 Unexpended Balance	\$ 59.31
<b>Expended</b>	
Oct. 15, 1955 Keith L. Crockett	\$ 8.50

**MEDICAL EXAMINATION SCHOOL**

March 14, 1955 Appropriation	\$ 25.00
Sept. 18, 1955 W. H. Boynton M.D.,	25.00

**ROADS, BRIDGES & SNOW REMOVAL**

1955	
Feb. 5, Balance	\$ 998.90
March 14, 1955 Appropriation	800.00
Feb. 24, 1955 Town Rd. Imp. Fund	396.08
Total	\$2,194.98
Expended	\$ 877.53

Feb. 5, 1956	Unexpended
	\$1,317.45
1955	<b>Expended</b>
April 4 Philip Orne	\$ 12.50
April 4 William Orne	7.50
April 4 Raymond Remick	4.00
April 26 Philip Orne	22.50
April 26 Ade Mersfelder	179.50
May 4 Philip Orne	75.00
May 4 Henley Day	51.00
May 4 Norman Davis	8.25
May 11 Philip Orne	28.75
May 30 J. C. Robinson & Son	19.15
June 10 Philip Orne	40.25
June 20 W. H. Shurtleff Co.	46.60
July 9 W. H. Shurtleff Co.	69.90
July 29 Jackie Bell	2.25

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July 29 Philip Orne	30.25
July 29 Norman Davis	10.50
July 29 Donald Cundy	15.00
July 29 Henley Day	37.50
July 29 Ade Mersfelder	149.15
Aug. 29 J. C. Robinson & Son	29.28
Dec. 29 Philip Orne	20.00
1956	
Feb. 4 Monhegan-Thomaston Boat Line	18.70

## PLANTATION WHARF

Feb. 5, 1955 Balance	\$ 758.62
Feb. 5, 1956 Excise Taxes	350.15
Total	\$1,108.77
Expended	261.97
Feb. 5, 1956 Unexpended	\$ 846.80

## Expended

1955	
Feb. 28 Philip Orne	\$ 6.00
Feb. 28 Sherman Stanley	6.00
April 10 Philip Orne	41.25
April 10 William Orne	20.25
April 26 Ade Mersfelder	117.63
July 29 Ade Mersfelder	68.60
Oct. 15 Monhegan Store	2.24

## GARBAGE DISPOSAL

March 14, 1955 Appropriation	\$ 550.50
Expended	300.00
Feb. 5, 1956 Unexpended	\$ 250.00

## ANNUAL REPORT

**Expended**

Oct. 25, 1955 W. S. Orne	300.00
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**MAINE PUBLICITY BUREAU**

March 14, 1955 Appropriation	\$ 25.00
April 4, 1955 State of Maine Publicity Bureau	25.00

**FIRE EQUIPMENT**

Feb. 5, 1955 Balance	\$ 299.63
Expended	24.37

Feb. 5, 1956 Unexpended	\$ 275.26
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**Expended****1955**

July 9 Hale Fire Pump Co.	\$ 8.12
July 29 Barbara Marsh	8.00
July 29 Ade Mersfelder	2.00
Sept. 18 L. E. Brackett	4.55
Oct. 15 Monhegan Store	1.70

Total	\$ 24.37
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**FILING CABINET**

March 14, 1955 Appropriation	\$ 100.00
Expended	84.25

Feb. 5, 1956 Unexpended	\$ 15.75
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**Expended**

May 30, 1955 Loring, Short & Harmon	\$ 84.25
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FIRST AID CABINET

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March 14, 1955 Appropriation	\$ 100.00
Expended	87.46

Feb. 5, 1956 Unexpended	\$ 12.54
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**Expended**

Aug. 29, 1955 George C. Frye Co.	61.21
Aug. 29, 1955 W. H Boynton, M.D.	26.25
	87.46

**RECORD OFFICE**

March 14, 1955 Appropriation	\$1,000.00
Expended	611.55

Feb. 5, 1956 Unexpended	\$ 388.45
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**Expended**

Sept. 26, 1955 Oscar E. Burton	112.00
Sept. 26, 1955 Sherman Stanley	112.99
Oct. 15, 1955 Vernon W. Burton	386.56
	\$ 611.55

**CEMETERY**

Feb. 5, 1955 Balance	\$ 502.85
Expended	25.50

Feb. 5, 1956 Unexpended	\$ 477.35
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**Expended**

July 29, 1955 Ade Mersfelder	25.50
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**COUNTY TAX**

March 14, 1955 Appropriation	\$ 910.20
Aug. 9, 1955 John M. Glidden	910.20

**DISCOUNT ON TAXES PAID BEFORE JULY 1, 1955**

March 14, 1955 Appropriation	\$ 150.00
Expended	159.83

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Feb. 5, 1956 Overdraft	9.83
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**Discounts Allowed**

May 31, 1955 Cash Sheet 1	\$ 55.23
May 31, 1955 Cash Sheet 1A	9.47
June 21, 1955 Cash Sheet 2	33.34
July 5, 1955 Cash Sheet 2A	61.79

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	\$ 159.83
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**ABATEMENTS****1955**

May 4, Carl L. Wincapaw	\$ 16.88
May 4, Fred L. Townsend	7.88

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Total	\$ 24.76
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**TAXES RECEIVABLE****1955**

Feb. 5, 1956 Lotz, Louise	\$ 3.38
Feb. 5, 1956 Mallory, Elizabeth B.	38.25

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Total	\$ 41.63
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**LIST OF UNEXPENDED BALANCES**

School	\$ 215.59
School House Repairs	19.05
Superintendent of Schools	59.31
General Government	316.17
Fire Patrol	81.50

## A N N U A L R E P O R T

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Fire Equipment	275.26
Roads	1,317.45
File Cabinet	15.75
First Aid Cabinet	12.54
Record Office	388.45
Cemetery	477.35
Wharf	846.80
Garbage Disposal	250.00
<hr/>	
Total	\$4,275.22
Surplus	790.47
<hr/>	
Overdrafts	\$5,065.69
	9.83
<hr/>	
Feb. 5, 1956 Cash Balance	\$5,055.86

## Treasurer's Report 1955-56

February 5, 1955 Cash Balance		\$4,117.53
Feb. 15, 1955-1954 Tax	\$	39.90
Feb. 15, 1955 Excise Tax		94.39
March 4, 1955 From Treas. of State		
Road Improvement		396.08
Aug. 4, 1955 From Treas. of State		
Bank Stock Tax		59.25
Jan. 2, 1956 From Treas. of State		
Educational Subsidies		703.00
Jan. 2, 1956 From Treas. of State		
Railroad, Telephone & Tele-		
graph Tax Refund		8.77
Feb. 4, 1956 From Virginia L. Davis		
Coll. of Taxes Property, Poll		
and Excise Tax for Year End-		
ing Feb. 5, 1956		7,894.31

Total Cash Rec. for Year Ending		
Feb. 5, 1956		\$13,313.23
Paid by Selectmen's Warrants for		
Year Ending Feb. 5, 1956		8,257.37
Cash Balance Feb. 5, 1956		5,055.86

\$13,313.23

Respectfully submitted,

VIRGINIA L. DAVIS,

Treasurer, Monhegan Plantation.

## Plantation Clerk's Report 1955-56

Births	None
Marriages	Two

Henley C. Day and June B. Rollins at Rockland,  
Maine. June 10, 1955.

Norman E. Davis and Marilyn Ducharme at No.  
Anson, Maine, December 28, 1955.

Deaths	One
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In Brighton, Mass., December 24, 1955, Charles G.  
Dyer, 81 years of age.

Respectfully submitted,

JOSEPH GRILLEY,

Monhegan Plantation Clerk.

## Report of Collector of Taxes 1955-56

Property, Poll and Excise Taxes	\$7,894.31
Discount of Taxes paid before July 1	159.83
Abatements	24.76
Poll Tax Geo. Farnham, age limit	3.00
Poll Tax Thomas Miller	
Change residence	3.00
Unpaid Tax 1955	41.63
	_____
	\$8,126.53

### UNPAID TAX FEB. 5, 1955

Louise Lotz	\$ 3.38
Elizabeth Mallory	38.25
Total	\$ 41.63

### ABATEMENTS

Fred Townsend	
Veteran World War I	\$ 7.88
Carl Wincapaw	
Minor Son of Vet. World War I	16.88
Total	_____
Amt. Committed May 4, 1955	\$7,756.77
Excise Tax	255.76
Poll Tax Charles Field	
Not included	3.00
Difference Between Amt.	
of Tax Collected	111.00
Amt. Commitment	_____

\$8,126.53

Respectfully submitted,  
VIRGINIA L. DAVIS,  
Collector of Taxes,  
Plantation of Monhegan.

## Report of State School Agent

To the School Committee and Citizens of Monhegan Plantation:

I am submitting to you my fourth annual report as your State School Agent.

This fall Mr. Llewellyn Oliver returned to take up teaching duties at school. As usual, the total number of boys and girls attending during the winter months has made possible more individual help.

Last year's improvements, designed to make the building more weatherproof, have done much to add to the comfort and health of the pupils.

It was indeed a pleasure to find new furniture at the building. This fine addition to the school has added much to the attractiveness of the interior and makes it possible for greater flexibility for classroom instruction and group undertakings. On behalf of the Superintendent-School Committee and pupils, I wish to thank Mr. and Mrs. Morton Bernstein for making this possible. Thanks should also be extended to the M.Y.S.O. Club for donations for having the Christmas party and the purchasing of fire extinguishers. This interest on the part of individuals makes the school more a part of your community's activities.

The limited playground space has hampered outdoor play at the school, but your School Committee has installed some equipment which the children have enjoyed. Further consideration of this problem warrants your attention.

At this time I should like to extend my thanks to all who have contributed in any way to the success of this past school year.

Respectfully submitted,

KEITH L. CROCKETT,

State School Agent.

# State Department of Audit

Augusta, Maine

October 11, 1955

Board of Assessors  
Monhegan Plantation,  
Maine

Gentlemen:

In accordance with Chapter 91, Section 142 of the Revised Statutes of 1954, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1955.

The examination was in the form of a limited general audit as recommended by the National Committee on Governmental Accounting and was conducted by Auditors S. M. Emery and M. E. Libby of the State Department of Audit. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation appear to have been appropriately handled.

The financial and statistical sections, incorporated in this report, present the result of the Plantation's financial operations for the period designated.

All of which is respectfully submitted.

FRED M. BERRY,

Very truly yours,

State Auditor.

**COMMENTS****Monhegan Plantation****February 7, 1954 to February 5, 1955**

An audit of the financial records of Monhegan Plantation has been completed for the municipal year ended February 5, 1955. The audit included an examination of the records maintained by the various plantation officers.

The examination consisted of a review of the cash transactions as well as an analysis of available funds and expenditures and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the plantation.

The fiscal year's operations showed that available funds exceeded expenditures by \$170.26, per the following summary:

Unexpended Balances	\$215.30
Overdrafts	54.04
Net Unexpended Balances	\$170.26

**ASSETS**

The cash balance of \$4,117.53 was reconciled with a bank statement furnished by the First National Bank of Damariscotta, Maine. A count of cash was made and reconciled with the closing balance.

Other assets including accounts receivable, taxes and tax acquired property were reviewed and verification undertaken, on a test basis, to determine their validity at the year end. Unpaid accounts were also reconciled with the balances shown on the records of the assessors.

### RESERVE AND SURPLUS

The appropriation accounts reflect a net unexpended balance of \$3,589.34 (Exhibit D) at the year end, this amount representing various account balances carried forward to the ensuing year in accordance with a vote of the townspeople.

The amount of \$4.50 was due the Director of Internal Revenue for withholding taxes for the first quarter of 1955.

The unappropriated surplus of the plantation amounted to \$959.67, an increase of \$170.26 for the year. This increase was occasioned principally by the excess of available funds over expenditures.

### AVAILABLE FUNDS AND EXPENDITURES

An analysis of the comparative statement of available funds revealed a decrease of \$687.75, as compared with the preceding year. This decrease was occasioned principally by a lower tax levy and changes in carrying balances were also contributing factors.

Expenditures decreased by \$654.96 which for the most part was reflected in the wharf and education accounts. Increases in debt retirement and highway accounts were also contributing factors.

### GENERAL

The examination of the records of the plantation clerk revealed that authority to transfer excise tax monies to the wharf account was granted by a vote of the townspeople. The voters also authorized all unexpended balances to be carried forward to the ensuing year.

### SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Receipts, vouchers and cancelled checks were examined for a selected period and major increases or decreases noted in revenue were verified by examination of the copies of the receipts retained by the collector. External verifications were utilized to determine the corrections of recorded assets. The school accounts were not verified with the school superintendent's balances, however, reconciliation with the assessors accounts was made.

Various laws pertaining to the fiscal operations of the municipality were reviewed to determine that related financial transactions were properly administered.

Included in this report are exhibits and schedules pertaining to the financial status of the plantation. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the plantation at February 5, 1955, and the result of its operations for the year then ended.

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## MONHEGAN PLANTATION

## COMPARATIVE BALANCE SHEET

## EXHIBIT A

Feb. 5, 1955      Feb. 6, 1954

## GENERAL FUND

## ASSETS

Cash in Bank	\$4,117.53	\$4,321.64
Accounts Receivable		
Schedule (A-1)	396.08	1.79
Taxes Receivable		
Schedule (A-2)	39.90	1.65
Tax Acquired Property		23.11
<hr/>	<hr/>	<hr/>
<b>TOTAL—</b>		
GEN. FUND	4,553.51	\$4,348.19
	<hr/>	<hr/>

## DEBT FUND

## ASSETS

Amount Necessary to Retire Notes from Future Revenue	\$1,500.00
	<hr/>

## GENERAL FUND

## LIABILITIES

Accounts Payable	\$	3.00
<hr/>		
RESERVES		
Authorized		
Expenditures		
(Exhibit D)	\$3,589.34	\$3,547.88
Due Governmental		

Agencies (Schedule A-3)	4.50	8.90
Total Reserves	\$3,593.84	3.556.78
SURPLUS		
Unappropriated (Exhibit C)	959.67	788.41
TOTAL—		
GEN. FUND	\$4,553.51	\$4,348.19
<b>DEBT FUND</b>		
LIABILITIES		
Notes Payable		\$1,500.00

A N N U A L R E P O R T

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	Years Ended	February 5, 1955	February 6, 1954	February 5, 1953
<b>REVENUES:</b>				
Real, Personal and Poll Taxes	\$ 7,175.78	\$ 7,998.76	\$ 5,406.84	
Excise Taxes	351.34	215.72	285.30	
State of Maine	1,303.04	632.33	825.12	
Donations		130.00		
Miscellaneous		22.85	8.16	
Supplemental Taxes		6.90	3.00	
Sale of Tax Acquired Property	<u>76.89</u>	<u>9,006.56</u>	<u>6,528.42</u>	
<b>TOTAL REVENUES:</b>	<u>8,907.05</u>	<u>11,096.81</u>	<u>1,092.42</u>	
<b>ADD:</b>				
Decrease in Carrying Balances		650.25		
Transfer from Surplus		1,440.00		
Proceeds of Note Issued (net)		<u>8,907.05</u>	<u>1,543.47</u>	<u>7,620.84</u>
<b>DEDUCT:</b>				
Increase in Carrying Balances	<u>41.46</u>	<u>\$8,865.59</u>	<u>\$9,553.34</u>	<u>\$7,620.84</u>
<b>TOTAL AVAILABLE FUNDS</b>				
<b>EXPENDITURES:</b>				
General Government	1,496.82	1,416.29	990.80	
Protection	94.55	226.83	122.49	
Health	425.00	325.00	425.00	
Roads	1,141.67	209.18	890.47	
Education	2,815.47	3,416.74	2,957.42	
Cemeteries	143.11	46.00	48.00	
Wharf	161.30	2,772.64		
Special Assessment	722.37	722.37	765.45	
Unclassified	195.04	215.24	482.21	
<b>TOTAL OPERATING EXPENDITURES</b>	<u>7,195.33</u>	<u>9,350.29</u>	<u>6,681.84</u>	
Debt Retirement—Notes	<u>1,500.00</u>	<u>8,695.33</u>	<u>9,350.29</u>	<u>6,681.84</u>
<b>TOTAL EXPENDITURES EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES</b>	<u>\$ 170.26</u>	<u>\$ 203.05</u>	<u>\$ 939.00</u>	<u>\$ 939.00</u>

# State Department of Audit

## MONHEGAN WATER COMPANY

October 10, 1955

Sherman M. Stanley, President  
Board of Directors  
Monhegan Water Company  
Monhegan, Maine

Dear Sir:

In accordance with the request of the Directors of the Monhegan Water Company, an audit of the financial records maintained by the Treasurer of the Company has been completed for the year ended December 31, 1954.

The examination was made by Auditor S. M. Emery in accordance with generally accepted auditing standards pertaining to governmental accounting. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Treasurer appear to have been appropriately handled.

The financial and statistical sections, incorporated in this report, present the result of the treasurer's financial operations for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

## COMMENTS

**MONHEGAN WATER COMPANY****January 1, 1954 to December 31, 1954**

An audit of the books and records of the Monhegan Water Company has been completed for the fiscal year ended December 31, 1954.

The examination consisted of a review of cash transactions and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the water company.

The fiscal year's operations showed that sales of water exceeded operating expenditures by \$768.48. Cash receipts for the year totaled \$2,570.44 and expenditures for the same period amounted to \$1,801.96. The major expenditure items were for fuel, general repairs, purification and salaries.

The reserve for depreciation of fixed assets totaled \$1,397.38. No depreciation expense had been taken for the years 1952 and 1953, since officials of the company consider the reserve adequate. However, information received from the Public Utilities Commission indicates a larger reserve should be considered. This matter should be resolved with the Public Utilities Commission.

**Scope of Audit**

Records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Invoices

and canceled checks were examined for a selected period and traced to the records of entry. Director's minutes were reviewed for any fiscal policies.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Water Company at December 31, 1954 and the result of its operations for the year then ended.

## MONHEGAN WATER COMPANY

## COMPARATIVE BALANCE SHEET

## EXHIBIT A

	December 31, 1954	December 31, 1953
<b>CURRENT ASSETS:</b>		
Cash on Hand and in Bank	\$ 880.90	\$ 112.42
<b>FIXED ASSETS:</b>		
Purification System	\$ 630.57	\$ 630.57
Gas or Oil Pumping Equipment	1,243.55	1,243.55
Reservoirs, Tanks and Stand Pipes	1,063.00	1,063.00
Distribution Lines	4,000.00	4,000.00
	<hr/> 6,937.12	<hr/> 6,937.12
Less - Reserve for Depreciation	1,397.38	1,397.38
	<hr/> 5,539.74	<hr/> 5,539.74
<b>TOTAL ASSETS</b>	<b>\$6,420.64</b>	<b>\$5,652.16</b>
<b>CAPITAL STOCK AND NET EQUITY</b>		
Capital Stock:		
Common (1,000 shares authorized)		
261 Shares Issued Par Value \$10.00	\$2,610	\$2,610.00
Net Equity In Fixed Assets	3,810.64	3,042.16
<b>TOTAL CAPITAL STOCK AND SURPLUS</b>	<b>\$6,420.64</b>	<b>\$5,652.16</b>

MONHEGAN WATER COMPANY      Exhibit B

## Statement of Change in Net Equity

Year Ended December 31, 1954

Net Equity in Fixed Assets - January 1, 1954	\$3,042.16
<b>ADD:</b>	
Profit on Sale of Water (Schedule A-2)	768.48

Net Equity in Fixed Assets - December 31, 1954	\$3,810.64
MONHEGAN WATER COMPANY	Schedule A-1

## Statement of Cash Receipts and Disbursements

Year Ended December 31, 1954

CASH BALANCE - January 1, 1954	\$ 112.42
<b>ADD - CASH RECEIPTS:</b>	
Sale of Water -	
Current Year	\$2,570.44
<b>TOTAL AVAILABLE</b>	<b>\$2,682.86</b>
<b>DEDUCT - DISBURSEMENTS:</b>	
Fuel for Pumps	\$ 361.32
General Repairs ..	848.25

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Purification System	278.19
General Expense	30.70
Salaries	200.00
State Franchise	5.00
Withholding Taxes	26.64
Sales Tax	51.86
 TOTAL DISBURSMENTS	 \$1,801.96

\*CASH BALANCE - December 31, 1954                    \*\$ 880.90

\*Balance per Bank Statement - December 31, 1954

First National Bank of Damariscotta.

**MONHEGAN WATER COMPANY**                              Schedule A-2

**Statement of Operations**

**Year Ended December 31, 1954**

**SALES:**

Flat Rate Residential Sales	\$2,570.44
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**OPERATING EXPENSES:**

Pumping - Fuel	\$ 361.32
General Repairs	848.25
Purification Maintenance	278.19
General and Miscellaneous	30.70
Salaries	200.00
State and Federal Taxes	83.50

 TOTAL EXPENDITURES	 \$1,801.96
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 PROFIT OR (LOSS)	 \$ 768.48
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## REPORT OF MONHEGAN WATER CO. 1955

Bank Balance, January 1, 1955	\$ 880.90
Receipts (All paid)	2,501.43
	<hr/>
Total Expenditures 1955	\$3,382.33
	<hr/>
	<b>Expenses</b>
Purification System	\$ 11.40
Main. & Labor (Inc. Pipe & Parts)	1,014.59
Pump Supervision	570.00
Federal and State Taxes	80.70
General Office & Accounting	314.29
Fuel for Pumps	451.64
	<hr/>
Total	\$2,442.62
	<hr/>
Bank Balance, January 1, 1956	\$ 939.71

Respectfully submitted,

MORTON BERNSTEIN

Treasurer

## WARRANT

### FOR ANNUAL PLANTATION MEETING YEAR 1956

To Alfred D. Stanley, Constable of the Plantation of Monhegan in Lincoln County, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said plantation qualified to vote in Plantation affairs to assemble at the Schoolhouse in said Plantation on Monday, the 12th day of March at 7:30 in the evening to act on the following Articles, Namely:  
meeting.

ART. 1 To choose a moderator to preside at said meeting.

ART. 2 To see if the Plantation will vote to accept the Plantation Report.

ART. 3 To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable and Surveyor of Wood and Lumber.

ART. 4 To see what action the Plantation will take in regard to supporting and maintaining the Island School for the year 1956 and 1957.

ART. 5 To see if the Plantation will vote to raise and appropriate the sum of \$2,300.00 more or less for Schools, including teacher's wages, fuel, janitor service, books and supplies.

ART. 6 To see if the Plantation will vote to raise and appropriate the sum of \$1,500.00 more or less for Plantation Expenses, including officers salaries and administrative expenses.

ART. 7 To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for medical examination of the pupils of the Monhegan School.

ART. 8 To see whether or not the Plantation will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 194.

ART. 9 To see what action the Plantation will take in regard to the collecting and disposing of the garbage. *discontin*

ART. 10 To see if the Plantation will vote to give the Assessors authority to sell or dispose of property acquired by tax liens and give quit-claim deeds for same.

ART. 11 To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1.

ART 12 To see if the Plantation will raise \$150.00 more or less for Discount on Taxes paid before July 1st.

ART. 13 To see what action the Plantation will take in regard to use of excise tax.

ART. 14 To see if the Plantation will vote to give Assessors authority to hire money in anticipation of taxes should it be necessary.

ART. 15 To see what action the Plantation will take in regard to raising \$500.00 for School House repairs.

ART. 16 To see if the Plantation will vote to have all Unexpended Balances brought forward in their respective departments unless otherwise specified.

ART. 17 To see if the Plantation will vote to transfer the Balance of \$15.75 from Filing Cabinet to First Aid Cabinet.

ART. 18 To see if the Plantation will raise the sum of \$9.83 to cover an Overdraft in account of Discount on Taxes.

ART. 19 To see if the Plantation will raise the sum of \$175.00 for discount allowed on taxes.

ART. 20 To see if the Plantation will vote to use the unexpended balance of \$388.45 to paint the trim on Record Office and transfer the remainder of the First Aid Cabinet.

ART. 21 To see if the Plantation will vote to raise the sum of \$200.00 for repairs of Cemetery.

ART. 22 To see if the Plantation will vote to raise the sum of \$200.00 for the Fire Department.

ART. 23 To see if the Plantation will vote to raise the sum of \$300.00 for the Wharf.

ART. 24 To see if the Plantation will vote to raise the sum of \$40 for new voting booths.

The Assessors hereby give notice that they will be in session at the School House and place of meeting on Monday evening, day of said meeting, for the purpose of correcting the list of voters; from 7:00 o'clock in the evening until the polls are closed.

A N N U A L   R E P O R T

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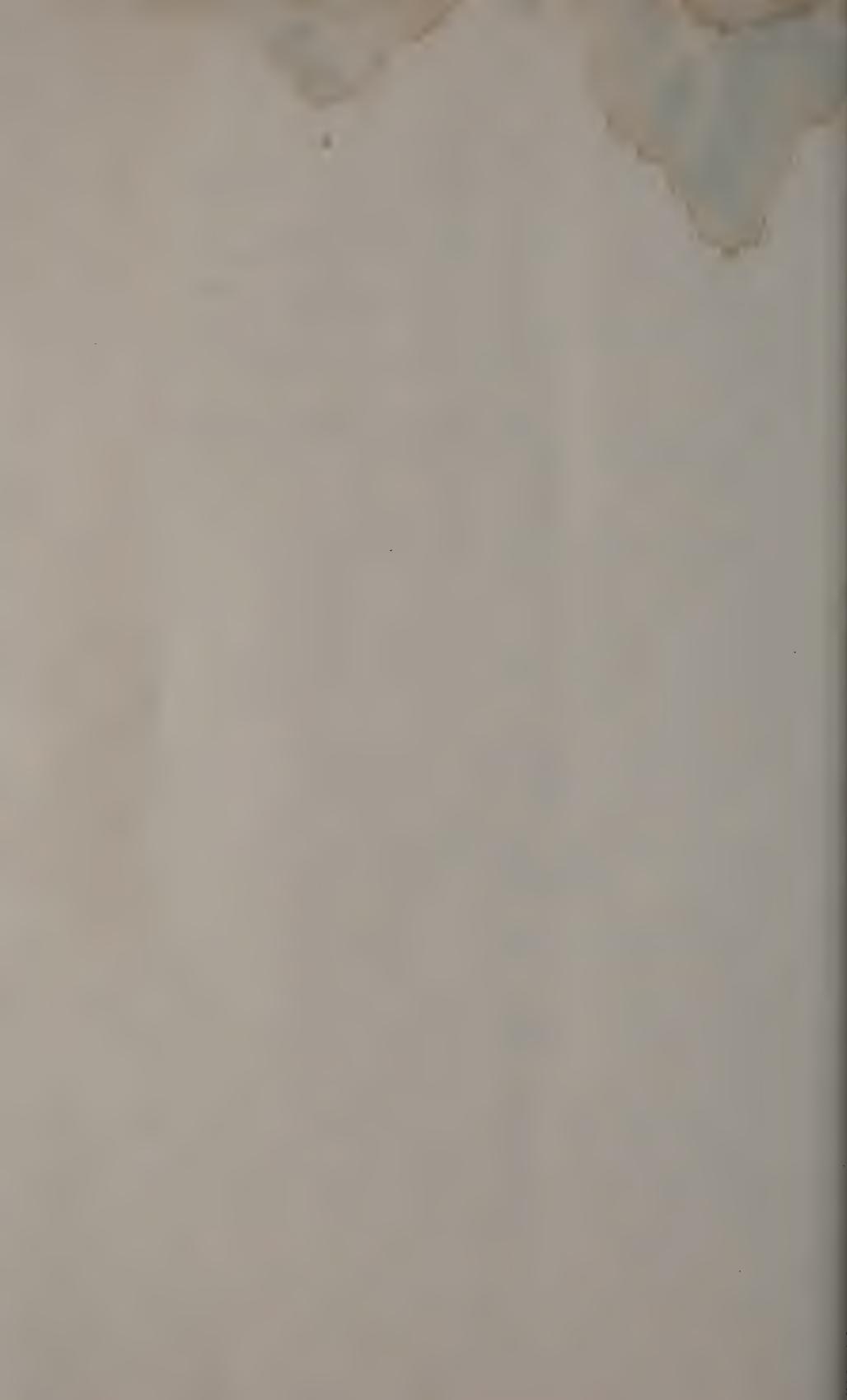
Given under our hands this 18th day of February,  
A.D. 1956.

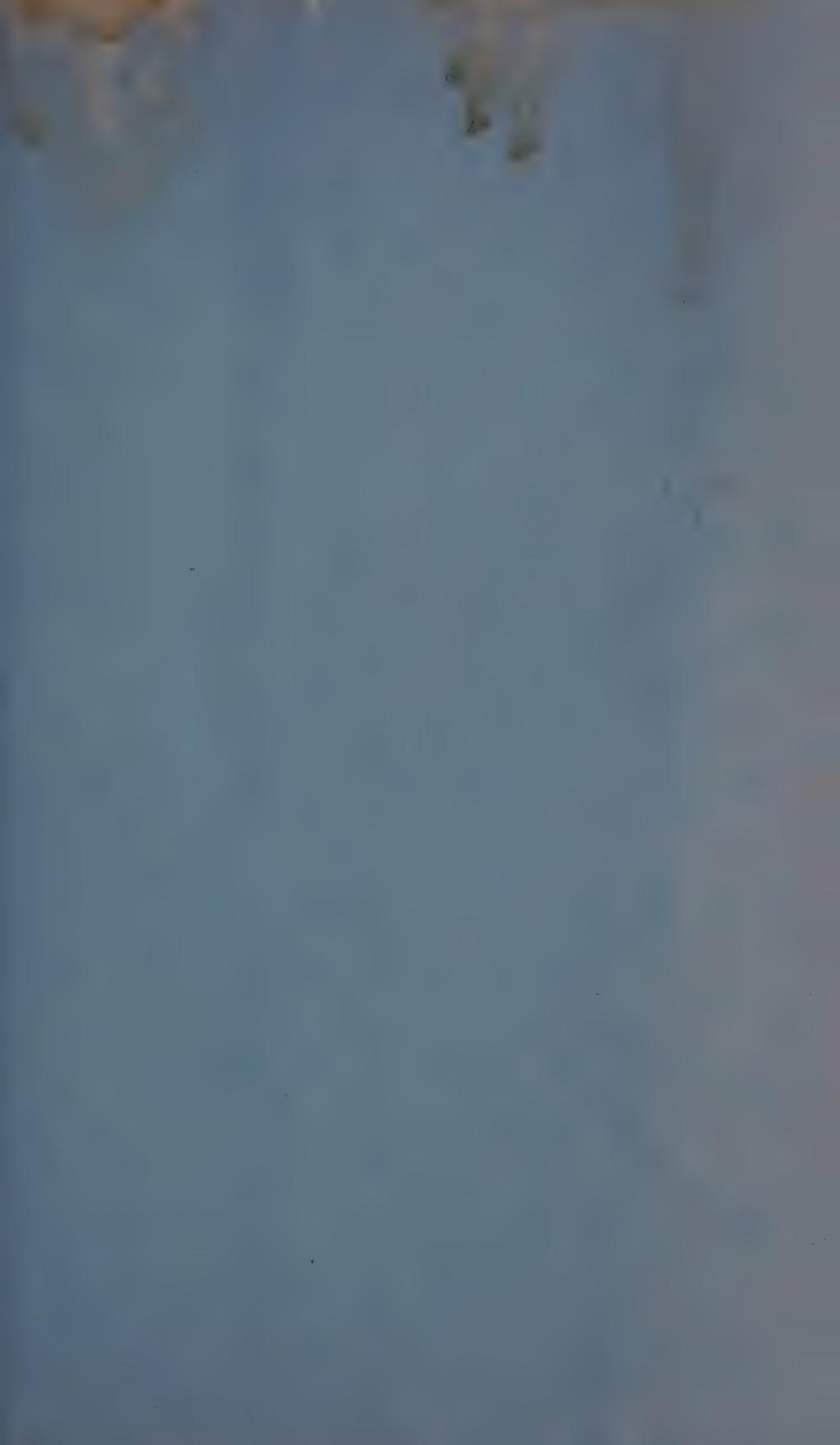
SHERMAN M. STANLEY

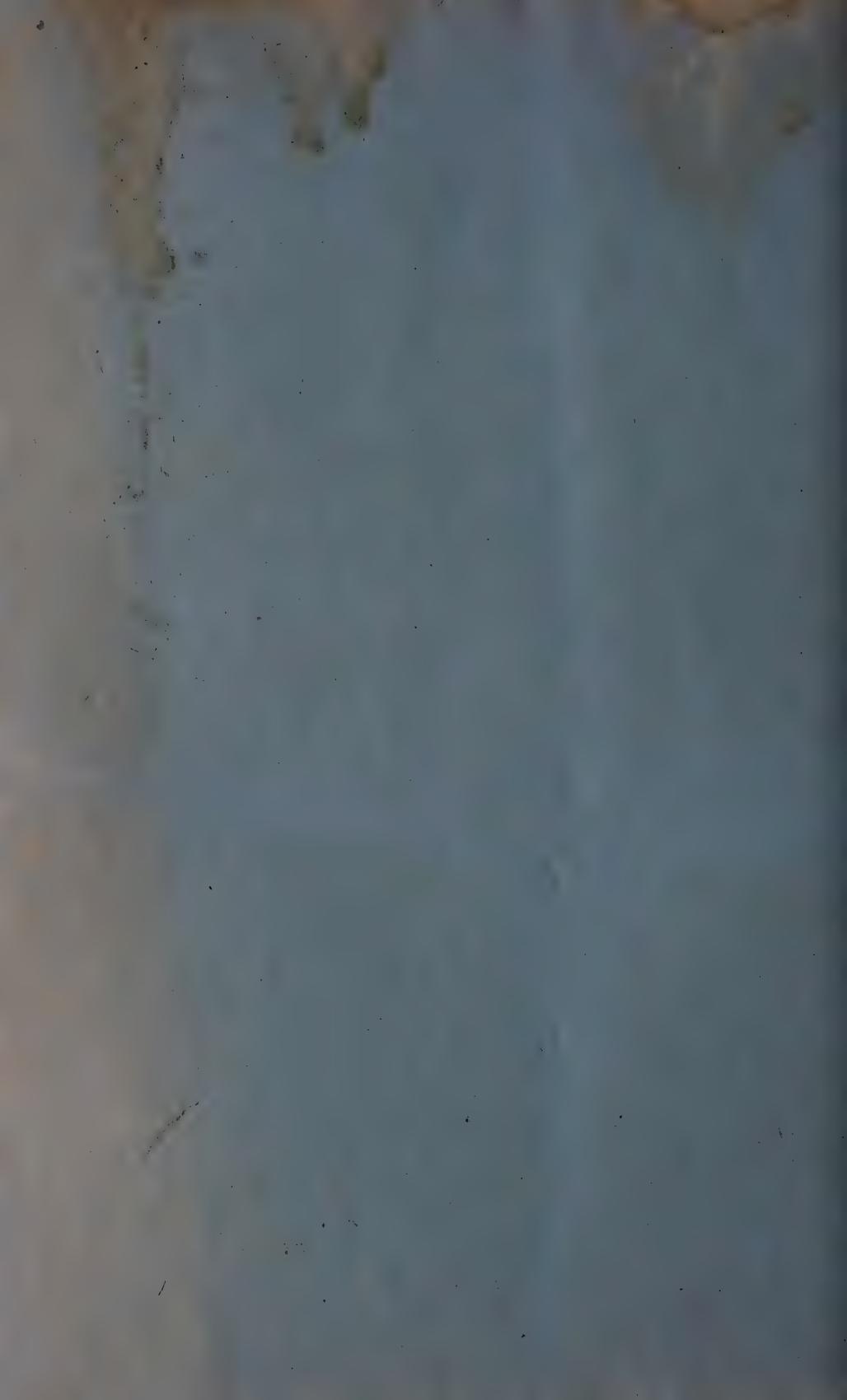
TECO SLAGBOOM

MARION L. CUNDY

Assessors of Monhegan Plantation







**Forty-First  
ANNUAL REPORT**

of the

**PLANTATION OFFICIALS**

*Monhegan, Maine*

Incorporated September 4, 1839



For the Year Ending

**FEBRUARY 5, 1957**





**FORTY - FIRST**

**Annual Report**

of the

**MUNICIPAL OFFICERS**

of the Plantation of

**MONHEGAN, MAINE**

Incorporated September 4, 1839

FOR THE YEAR ENDING

**FEBRUARY 5, 1957**

**THE NEWS PRINT SHOP**

Damariscotta, Maine

## Plantation Officers for Year 1956

Moderator

DOUGLAS ODOM

Plantation Clerk

JOSEPH GRILLEY

Assessors

FERDINAND L. DAY

RITA WHITE

MARION CUNDY

Treasurer

VIRGINIA L. DAVIS

Tax Collector

VIRGINIA L. DAVIS

Road Commissioner

PHILLIP ORNE

Constable

ALFRED D. STANLEY

Truant Officer

WILLIAM ORNE

Fire Wardens

S. M. STANLEY

W. S. ORNE

H. B. ODOM

PHILLIP ORNE

## A N N U A L R E P O R T

Health Officer

MYRA ORNE

Surveyors of Wood and Lumber

VERNON BURTON

Superintending School Committee

BARBARA F. STANLEY

MYRA ORNE

RITA WHITE

Superintendent of Schools

KEITH L. CROCKETT

## Assessor's Report of Valuation

Real Estate, Resident	\$87,117.00
Real Estate, Non-resident	85,295.00
<hr/>	
Total Real Estate	\$172,412.00
Personal Estate, Resident	\$1,000.00
Personal Estate, Non-resident	None
<hr/>	
Total Personal Estate	\$ 1,000.00
<hr/>	
Total Valuation	\$173,412.00
Total Value Land	\$ 43,717.00
Total Value Buildings	128,695.00
<hr/>	
Total Value Land and Buildings	\$172,412.00
Stock in Trade	\$1,000.00
Total Value Personal Estate	\$ 1,000.00
<hr/>	
Total Valuation, Resident, Non-resident, and Personal	\$173,412.00
Number of Polls Taxed	34
Number of Polls Exempt	5
Rate of Taxation	.034

## List Of Taxpayers

	Resident			
	Polls	Real Estate	Personal Estate	Tax
Adams, Halsey T.	1			\$ 3.00
Baldwin, Sidney		\$3,100		105.40
Bates, Helen M.		1,000		34.00
Bernstein, Morton	1	950		35.30
Brackett, Elva		9,425		320.45
Brackett, Ernest, Heirs		1,225		41.65
Brackett, Lorimer E.	1	975	200	42.95
Burton, Vernon W.	1	575		22.55
Chadwick, Alice M.		100		3.40
Chadwick, Raymond J.	1	300		13.20
Cundy, Marion L.		1,515		51.51
Davis, Clarence	1			3.00
Davis, Irene		50		1.70
Davis, Linwood, Heirs and Dearn, Lottie M.		1,135		38.59
Davis, Leslie P.	1	1,450		52.30
Davis Maurice G.	1			3.00
Davis, Manville W.	1	1,300		47.20
Davis, Virginia L. and Day, Josephine D.		1,650		56.10
Davis, Virginia L.		1,000		34.00
Day, Henley	ex.			
Day, Ferdinand and Josephine D.		2,850		96.90
Day, Josephine D.		3,400		115.60
Day, Ferdinand L.	1	150		8.10
Day, June B.		2,300		78.20
Dyer, Nettie B.		600		20.40
Farnham, Geo. and Vivian M.	ex.	450		15.30
Farnham, Vivian M.		1,400		47.60

## A N N U A L R E P O R T

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	Polls	Real Estate	Personal Estate	Tax
Farrell, Wm. L. G.	1			3.00
Farrell, Isable N. and Lent, Caroline N.		10,750		365.50
Field, Earl S.	1	2,025		68.85
Field, John	1	800		30.20
Fitzgerald, James	1	675		25.95
Fuller, Alfred	1	1,400		50.60
Green, Elizabeth		1,075		36.50
Grilley, Joseph B. M.	1	225		10.65
Gummere, John W.	1	925		34.45
Hekking, W. M.	1	1,305		47.37
Hudson, Gertrude		1,195		40.63
Mazzolini, Mabel G.		1,520		57.68
Meissner, Leo J.	1			3.00
Meissner, Mildred J.		2,377		80.82
Miles, Dr. Jean W.		1,420		48.28
Miles, Rufus E.	1			3.00
Nicholson, Laurice C.	1	125		7.25
Nunan, Richard T.	1	1,450		52.30
Odom, D. H. and H. B.		350		11.90
Odom, Douglass H.	1	2,750		123.70
Odom, Harry B.	1			3.00
Odom, Sidney A.	1			3.00
Orne, Myra		475		16.15
Orne Phillip	1			3.00
Orne, Wm. S.	1	900		33.60
Phillips, Raymond E.	1	125		7.25
Pierce, F. C., Heirs		2,105		71.57
Proper, Ida S.		900		30.60
Pyle, James M., Est.		3,200		108.80
Richards, Hannah R.		400		13.60
Slagboom, Teco	1	1,500		54.00
Stanley, A. D. and S. M.		525		17.85
Stanley, Alfred D.	1	825		31.05

## A N N U A L R E P O R T

	Polls	Estate Real	Estate Personal	Tax
Stanley, Dwight F.	1	1,200		43.80
Stanley, Sherman M.	1	1,660		59.54
Stanley, Minnie M.		1,275		43.35
Sterling, S. W. Heirs		625		21.25
Stevens, Jos. A.	1			3.00
Stevens, Lydia C		460		12.92
Stevens, Marie M.		380		12.92
White, James	1			3.00
White, Isaac J.		275		9.35
Wincapaw, Carl L.		375		12.75
Winter, Andrew	1	1,400		50.60

## Non-Resident

	Real Estate	Tax
Anderson, Geo. C.	16,50	56.10
Barker, Alice M.	1,925	65.45
Beattie, Dorothy	495	16.83
Black, Douglass C.	1,510	51.34
Bogdonove, A. J., Heirs	650	22.10
Bogdonove, Pearl	725	24.65
Bolman, Frederic D., Jr.	1,400	47.60
Bowers, Doris R.	260	8.84
Boynton, Dr. W. H. and Ruth Mae	1,325	45.05
Bright, Thos.	1,650	56.10
Burton, Oscar E.	500	17.00
Bussey, Gertrude C.	1,610	54.74
Cabot, John and Robt.	2,630	89.42
Cameron, Wm.	1,200	40.80
Cartwright, Isabel	1,475	50.15
Chamberlain, Margarette	1,300	44.20
Chase Rhoda D. and Cameron, Marim C.	1,610	54.74

	Real Estate	Tax
Cochrane, Constance	1,900	64.60
Cole, Isa E.	1,225	41.65
Corbett, Helen	1,850	62.90
Court, Lee	1,965	66.81
Demerest, Victoria B.	675	22.95
Dunbar, Elizabeth	1,050	35.70
Dunbar, Jessie A.	750	25.50
Ebert, Elizabeth	1,000	34.00
Edison, Theodore M.	5,475	186.15
Edward, Edward, Heirs	600	20.40
Gilbert, Walker I.	25	.85
Gleason, Mrs. Clark	60	2.04
Latham, John	795	27.03
Mackie, Paul	100	3.40
Mallory, Elizabeth B.	850	28.90
Lotz, Louise	75	2.55
Mason, Mary T.	2,525	88.85
Mason, Wm. C.	1,980	67.32
May, Louis and Frances	50	1.70
McKown, F. H., Heirs	100	3.40
Mortimer, Fredic C.	50	1.70
Neilson, Mrs. Wm. C.	1,200	40.80
Nelson, Elise	3,400	115.60
Parker, Paul R. and Elinor	1,075	36.55
Parker, Paul R.	150	5.10
Perry, Ruth B.	1,100	37.40
Partridge, Mrs. J. F.	2,600	88.40
Pearce, Elsie J.	2,325	79.05
Peterson, Andrew, Heirs	10	.34
Portland Wharf and Land Co.	150	5.10
Rothrock, Elizabeth W.	150	5.10
Rothrock, Dr. Harry C.	75	2.55
Rothstein, Dr. Daniel and		
Wrenna	850	28.90
Schloss, Geo.	1,025	34.85

	Real Estate	Tax
Sheddon, John S.	1,850	62.90
Silliman, Mr. and		
Mrs. Vincent B.	75	2.55
Skinner, B. F.	1,050	35.70
Slayton, Doris	1,100	37.40
Stoddard, Alice Kent	750	25.50
Studley, Chas. A.	180	6.12
Studley, Lawrence K.	975	33.15
Tam, Reuben	1,800	61.20
Taylor, Warner	775	26.35
Tompkins, Emily	725	24.65
Townsend, Fred L.	175	5.95
Tredwell, Ruth	1,525	51.85
Twining, Virginia P.	1,450	49.30
Underhill, Dorothy B.	2,635	89.59
Uzzell, Robt. and Jane	1,675	56.95
VanWass, Carter	100	3.40
Varnum, Marion K.	1,250	42.50
Vaughan, Elizabeth	775	26.35
Verrier, Elizabeth	500	17.00
Waller, Judith	100	3.40
Wells, Juanita	500	17.00

## Assessor's Report

### OF APPROPRIATIONS AND MONEY EXPENDED FOR THE YEAR ENDING FEBRUARY 5, 1957

#### Plantation Expense

1956		
Feb. 5.	Unexpended Balance	\$ 316.17
Mar. 12.	Appropriation	1,500.00
1957		
Feb. 5.	Overlay	15.97
	Bank Stock	64.13
	Railroad and Telephone Disc.	11.18
		_____
	Total	\$1,908.15

#### Expended

##### Stationary, Supplies, Telephone charges

1956		
Mar. 19.	Marks Printing House	\$ 13.22
Mar. 26.	Loring Short, Harmon	4.60
Apr. 16.	Waldoboro Press	16.00
Apr. 16.	Marks Printing House	10.76
May. 3.	Hutchins Bros.	9.10
May. 29.	Loring Short, Harmon	6.67
July 14.	Monhegan Store	.72
		_____
	Total	61.65

##### Maine Municipal Assoc.

1957		
Jan. 12.	Service Charge	\$ 40.00
	Printing Town Reports	
1956		
Mar. 16.	Lincoln County News	\$ 190.00

## Registry of Deeds

1956

June 16. Edith Whitehouse \$ 1.00

## State Audit

1956

June 16. Treasurer of State \$ 129.00  
Officer's Salaries

1956

Nov. 7. Joseph Grilley, Clerk (on acct.) \$60.00

1957

Jan. 30. Rita D. White, School Board	25.00
Barbara Stanley, School Board	25.00
Myra Orne, School Board	25.00
Virginia L. Davis, Tax Collector	150.00
Virginia L. Davis, Treasurer	100.00
Myra Orne, Health Officer	10.00
Ferdinand L. Day, 1st. Assessor	400.00
Rita D. White, 2nd. Assessor	100.00
Marion Cundy, 3rd. Assessor	100.00
Joseph Grilley, Clerk (in full)	40.00
W. S. Orne, Fire Warden	10.00
H. B. Odom, Fire Warden	10.00
S. M. Stanley, Fire Warden	10.00
Phillip Orne, Fire Warden	10.00

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Total \$1,075.00

## Ballot Clerks

1956

July 14. Barabra Stanley	\$ 10.00
July 14. Christine Orne	10.00
Sept. 17. Barbara Stanley	10.00
Sept. 17. Christine Orne	10.00
Nov. 16. Christine Orne	10.00
Dec. 17. Barbara Stanley	10.00

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Total \$ 60.00

## ANNUAL REPORT

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## Freight Charges

1956

Sept. 24. Earl S. Field	\$ 3.55
	Garbage Cans

1956

June 1. Studley Hardware	\$ 31.05
Nov. 16. Studley Hardware	31.05
Total	\$ 62.10

## Postage

1957

Jan. 30. Virginia L. Davis	\$ 4.98
Feb. 5. Virginia L. Davis	7.98
Joseph Grilley	5.00
Ferdinand L. Day	3.00
<hr/>	
Total	20.96

Plantation Expense Total Expended	\$1,643.66
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Unexpended Balance	\$ 264.49
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**HIGH WAYS AND SNOW REMOVAL**

1956

Feb. 5. Unexpended Balance	\$1,317.45
Mar. 12. Appropriation	None
Mar. 12. Treasurer of State	400.00
Mar. 12. Treasurer of State	100.00
<hr/>	

Total	\$1,877.75
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**Expended**  
**Labor**

1956

Mar. 10. Ade Mersfelder	\$ 56.50
Apr. 16. James White	7.50
Donald Field	10.50
Phillip Orne	32.25
Donald Cundy	32.25

## A N N U A L R E P O R T

	William Orne	7.50
	Teco Slagboom	3.00
	Alfred Stanley	3.75
	Ferdinand L. Day	4.50
May 31.	Phillip Orne	114.75
	James White	33.75
	Donald Cundy	25.50
Aug. 23.	Henley Day	6.00
	Joseph Grilley	4.50
	Phillip Orne	35.50
Oct. 28.	Phillip Orne	38.00
	Maurice Davis	34.50
	Donald Cundy	6.00
Nov. 7.	Henley Day	16.00
	Maurice Davis	19.50
	James White	6.00
	Phillip Orne	36.00
	Donald Cundy	4.50
1957		
Feb. 5.	E. DeRapps	4.50
	Phillip Orne	4.50
	Total	\$ 547.75

## Material

1956		
July 14.	W. H. Shurtleff Co.	96.00
1957		
Jan. 30.	J. C Robinson and Son	7.68
	Monhegan Store	1.91
	Total	\$ 104.32

## Freight

1956		
Oct. 24.	Earl S. Field	10.30

## ANNUAL REPORT

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## Tools

Apr. 16. Studley Hardware	21.74
July 14. Monhegan Store	1.91
<hr/>	
Total	23.65
<hr/>	
Total Expended	\$ 686.02
<hr/>	
Unexpended Balance	\$1,191.83

## SCHOOL

1956

Feb. 5. Unexpended Balance	\$ 215.59
Mar. 12. Appropriation	2,300.00
July 14. M. Y. S. O. Gift	10.00
Dec. 1. M. Y. S. O. Gift	50.00
Dec. 31. Educational Subsidies	422.00
<hr/>	
Total	\$2,997.57

## Expended

## Books and Supplies

1956

Jan. 2. Row, Peterson and Co.	\$ 2.40
May 12. Row, Peterson and Co.	1.37

1957

Jan. 18. J. L. Hammett and Co.	10.39
Laidlow Bros.	6.42
Gledhill Bros.	22.00
D. C. Heath and Co.	9.25
McCormick - Mathers Pub. Co.	2.76
World Book Co.	11.50
World Book Co.	3.52
Ginn and Co.	1.96
Row, Peterson and Co.	2.16
M. B. Stanley	60.00

Llewellyn H. Oliver	5.01
Total	\$ 198.05

## Teacher's Salary

1956

Feb. 25. Llewellyn H. Oliver	\$ 114.61
Mar. 10. Llewellyn H. Oliver	114.61
Mar. 19. Llewellyn H. Oliver	114.61
Apr. 7. Llewellyn H. Oliver	114.61
Apr. 10. Llewellyn H. Oliver	114.61
May 7. Llewellyn H. Oliver	114.61
May 29. Llewellyn H. Oliver	114.61
June 16. Llewellyn H. Oliver	114.61
Sept. 24. Llewellyn H. Oliver	132.88
Oct. 22. Llewellyn H. Oliver	131.93
Oct. 22. Llewellyn H. Oliver	131.93
Nov. 7. Llewellyn H. Oliver	131.93
Nov. 16. Llewellyn H. Oliver	131.93
Dec. 8. Llewellyn H. Oliver	131.93
Dec. 17. Llewellyn H. Oliver	131.93

1957

Jan. 12. Llewellyn H. Oliver	131.93
Jan. 18. Llewellyn H. Oliver	131.93
Total	\$2,105.20

## State Retirement

1956

Feb. 25	6.11
Mar. 10.	6.11
Mar. 19.	6.11
Apr. 7	6.11
Apr. 10.	6.11
May 7	6.11
May 29.	6.11

## A N N U A L R E P O R T

17

June 16.	6.11
Sept 24.	6.11
Oct. 22.	6.95
Oct. 22.	6.95
Nov. 7.	6.95
Nov. 16.	6.95
Dec. 8.	6.95
Dec. 17.	6.95
1957	
Jan. 12.	6.95
Jan. 18.	6.95
<hr/>	
Total	\$ 110.59

## Withholding Tax

July 14. Coll. of Internal Revenue	\$ .73
Aug. 15. Coll. of Internal Revenue	16.50
<hr/>	
Total	\$ 17.23

## School Fuel

1956	
July 12. Monhegan Store	\$ 173.22
1957	
Jan. 30. Monhegan Store	234.23
<hr/>	
Total	\$ 407.25

## Janitor Service

1957	
Jan. 30. Llewellyn H. Oliver	\$ 100.00
1956	
July 12. Treasurer of State (Education Dept.)	\$ 25.00
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Total Expended	\$ 3,006.52
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Overdraft	\$ 8.98
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## ANNUAL REPORT

## SUPERINTENDENT OF SCHOOLS

1956

Feb. 5. Unexpended Balance	\$ 59.31
<b>Expended</b>	
May 29. Keith Crockett	\$ 12.00
Oct. 22. Keith Crockett	9.50
<hr/>	<hr/>
Total Expended	\$ 21.50
<hr/>	<hr/>
Unexpended Balance	\$ 37.81

## WHARF

1956

Feb. 5. Unexpended Balance	\$ 846.80
Mar. 12 Appropriation	300.00
Mar. 12 Transferred from Garbage	
Disposal Acc't	250.00
1957	
Feb. 5 Excise Tax	255.76
<hr/>	<hr/>
Total	\$1,652.56

**Expended**

1956

Labor	
Mar. 10 Ade Mersfelder	\$ 73.00
Nov. 7 Ade Mersfelder	18.00
<hr/>	<hr/>
Total	\$ 91.00

## Material

1956

Feb. 25 Monhegan Store	\$ 1.79
Aug. 18 J. C. Robinson and Son	25.93

## A N N U A L R E P O R T

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1957

Jan. 30 Monhegan Store	3.42
<hr/>	
Total	\$ 31.14

## Freight

1956

Oct. 24 Earl S. Field	\$ 1.37
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## Slip Attendant

1956

Nov. 7 Ade Mersfelder	\$ 120.00
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Total Expended	\$ 243.51
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Unexpended Balance	\$1,409.05
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## SCHOOL HOUSE REPAIRS

1956

Feb. 5 Unexpended Balance	\$ 19.05
Mar. 12 Appropriation	500.00
<hr/>	

Total	\$ 519.05
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## Expended

## Painting School House

1956

Aug 23 Joseph Grilley	\$ 147.75
Aug. 24 Phillip Orne	147.00
<hr/>	
	\$ 294.75

## Flag Pole

1956

Aug. 9 Rockland Boat Shop	\$ 5.66
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## ANNUAL REPORT

1956

Nov 23 Vernon Burton	\$ 2.50
Total Expended	\$ 302.91
Unexpended Balance	\$ 216.14

## ACCOUNTS RECEIVABLE

1956

Feb. 5 Town Road Improvement Fund	\$ 460.40
Highway Special Resolve	100.00
Total	\$ 560.40
<b>Expenditures</b>	
Mar 12 Treasurer's Receipt No. 121	\$ 460.40
Treasurer's Receipt No. 122	100.00
Total	\$ 560.40

## VOTING BOOTHS

1956

Mar. 12 Appropriation	\$ 40.00
<b>Expended</b>	
Oct. 22 J. C. Robinson & Son	\$ 17.70
Nov. 20 Ade Mersfelder	22.30
Total Expended	\$ 40.00

## DISCOUNT ON TAXES

Mar. 12 Appropriation	\$ 9.83
Mar. 12 Appropriation	175.00
Total	\$ 184.83

## ANNUAL REPORT

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**Expended**

1956

Feb. 5 Overdraft	\$ 9.83
June 25 Cash Sheet No. 1. Discount	42.10
July 14 Cash Sheet No. 2. Discount	46.62
July 14 Cash Sheet No. 2a. Discount	21.65
<hr/>	
Total Expended	\$ 120.20
<hr/>	
Unexpended Balance	\$ 64.63

**FIRST AID CABINET**

1956

Feb. 5 Unexpended Balance	\$ 12.54
Mar. 12 Transferred from	
Filing Cabinet	15.75
Feb. 5 Transferred from Record	
Office Acc't	352.95
<hr/>	
Unexpended Balance	\$ 381.24

**FIRE EQUIPMENT**

1956

Feb. 5 Unexpended Balance	\$ 275.26
Mar. 12 Appropriation	200.00
<hr/>	
Total	\$ 475.26

**Expended  
Material**

1956

Feb. 25 Monhegan Store	\$ 1.75
July 14 Monhegan Store	1.79
<hr/>	
1957	
Jan. 30 Monhegan Store	2.78
<hr/>	
Total	\$ 6.72

## A N N U A L R E P O R T

		Gasoline
Feb. 25	Monhegan Store	\$ 1.78
	Fire Signs	
1956		
Nov. 7	Ade Mersfelder	\$ 35.25
<hr/>		
	Total Expended	\$ 43.35
<hr/>		
	Unexpended Balance	\$ 431.91

**FIRE PATROL**

1956		
Feb. 5	Unexpended Balance	\$ 81.50

**ABATEMENTS**

1956		
June 11	Carl Wincapaw	\$ 12.75
	Fred L. Townsend	5.95
<hr/>		
	Total	\$ 18.70

**MAINE PUBLICITY BUREAU**

1956		
Mar. 12	Appropriation	\$ 25.00
	Expended	
1956		
Mar. 26	Maine Publicity Bureau	\$ 25.00

**COUNTY TAX**

1956		
Nov. 16	John N. Glidden	\$ 910.00

**SCHOOL MEDICAL EXAMINATION**

1956		
Mar. 12	Appropriation	\$ 25.00
	Expended	
1956		
Sept. 17	W. H. Boynton, M.D.	\$ 25.00

A N N U A L R E P O R T

23

**GARBAGE DISPOSAL**

1956

May 10 Appropriation \$ 550.00

**Expended**

1956

Oct. 23 Donald Cundy \$ 550.00

## Treasurer's Report 1956-57

Feb. 5, 1956 Cash Balance	\$ 5,055.86
Rec. from Virginia L. Davis, Coll. of Taxes —	
Property, Poll and Excise Taxes	\$6,121.75
March 12, 1956 Treasurer of State,	
Town Road Imp.	460.40
Treas. of State Highway	
Special Resolve	100.00
July 31 State of Me. Treas. Dept.	
Bank Stock Tax	64.13
Dec. 15 State of Me. Treas. Dept.	
Railroad and Tel. Tax Refund	11.88
Dec. 20 Treas. State Education	
Subsidies	422.00
July 5 & Oct. 5 M.Y.S.O. Gift	60.00
<hr/>	
Total	\$12,296.02
Total Cash Received for Year Ending	
Feb. 5, 1957	\$12,296.02
Paid by Selectmen's Warrants for	
Year Ending Feb. 5, 1957	7,845.26
<hr/>	
Cash Balance Feb. 5, 1957	\$ 4,450.76

Respectfully Submitted,

VIRGINIA L. DAVIS

Treasurer, Plantation of Monhegan

## Plantation Clerk's Report 1956 - 57

**Births** None

**Marriages** One

John Field and Irene Mae Wallace at Tennants Harbor, Maine, April 8, 1956.

**Deaths** Four

In Monhegan, Maine, April 4, 1956, Maynard C. Brackett, 63 years of age.

In Portland, Maine, April 4, 1956, Frank C. Pierce, 87 years of age.

In Friendship, Maine, April 11, 1956, Walter S. Davis, 91 years of age.

In Rockland, Maine, October 10, 1956, Gertrude D. Hudson, 89 years of age.

Respectfully submitted,

JOSEPH GRILLEY

Monhegan Plantation Clerk

## Report of Collector of Taxes

Property, Poll, and Excise Taxes	\$6,121.75
Discount on Taxes paid before July 1,	
1956	101.37
Abatements	
Carl Wincapaw, Minor Son of	
Vet. World War I	12.75
Fred L. Townsend, Vet.	
World War I	5.95
Poll Tax, William Hebbing	
Age Limit	3.00
*Elizabeth Mallory	28.90
	_____
Total	\$6,282.72
Commitment June 11, 1956	\$6,004.01
Excise Tax	226.18
Tax of Mallory & Lotz 1955	41.63
Tax of Beatrice Girard Omitted	
Town Record 1955 and 1956	7.90
Donald Field Poll Tax 1956	3.00
	_____
	\$6,282.72

\*Tax Paid After Books Closed.

Respectfully submitted,

VIRGINIA L. DAVIS

Collector of Taxes Plt. of Monhegan

## Report of State School Agent

To the School Committee and Citizens of Monhegan Plantation;

I am submitting to you my fifth annual report as your State School Agent.

In the fall Mr. Llewelyn Oliver returned as teacher at the school. Eighteen children entered school at the start of the fall term; as in the past this enrollment was decreased during the early fall.

A new series of readers, with accompanying workbooks, was supplied this past fall. This has enriched the reading program and proved popular with the children. The new social study series was completed through the grades also, giving a wealth of sound geography and history material in those fields. Your efforts on supplying the needs of the boys and girls in the subject matter fields is deeply appreciated.

It is my understanding that the MYSO Club contributed a sum of money for the children's Christmas party. Other personal donations for equipment and library books have been received. It is indeed gratifying to have individuals and organizations interested in the welfare of the young citizens of tomorrow.

I should like to take this opportunity to especially thank the Superintending School Committee for their fine cooperation and to thank any who have in any measure contributed to the success of the past school year.

Respectfully submitted,

KEITH L. CROCKETT  
State School Agent

## State Department of Audit

Augusta, Maine

Board of Assessors  
Monhegan Plantation,  
Maine

Gentlemen:

In accordance with Chapter 91, Section 142 of the Revised Statutes of 1954, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1956.

The examination was in the form of a limited general audit as recommended by the National Committee on Governmental Accounting and was conducted by Auditor C. G. Hawes of the State Department of Audit. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation were appropriately handled, with such exception as may be noted in the accompanying comments.

The financial and statistical sections, incorporated in this report, present the result of the Plantation's financial operations for the period designated. A recommendation is also offered which is believed worthy of consideration.

All of which is respectfully submitted.

Very truly yours,  
FRED M. BERRY  
State Auditor

**COMMENTS****MONHEGAN PLANTATION****February 6, 1955 To February 5, 1956**

An audit of the financial records maintained by various officials of Monhegan Plantation has been completed for the municipal year ended February 5, 1956.

The examination included a review of cash transactions as well as an analysis of available funds and expenditures and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the plantation.

The fiscal year's operations showed that available funds exceeded expenditures by \$270.01, per the following summary:

Departmental Operations:	
Unexpended Balances	\$276.40
Overdrafts	6.39
<hr/>	
Net Unexpended Balances	\$270.01

**ASSETS**

The cash balance of \$5,055.86 was reconciled with a statement furnished by the First National Bank, Damariscotta, Maine. A count of cash was made at the date of audit and reconciled with the closing balance.

Other assets included accounts receivable and taxes receivable were reviewed and verification undertaken to determine their correctness at the year end. Unpaid accounts were also reconciled with the assessors' records.

## RESERVE AND SURPLUS

The appropriation accounts reflect a net unexpended balance of \$4,434.21 (Exhibit D) at the year end, which represents various account balances and an overdraft carried forward to the ensuing year in accordance with a vote of the townspeople.

The unappropriated surplus amounted to \$1,229.68, an increase of \$270.01 for the year. This increase was occasioned by the excess of available funds over expenditures.

## AVAILABLE FUNDS AND EXPENDITURES

An analysis of the comparative statement of available funds revealed a decrease of \$158.12 as compared with the previous year. This decrease was occasioned principally by the changes in departmental carrying balances. A higher tax levy was also a contributing factor.

Expenditures for the same period decreased \$257.87, which for the most part was reflected in the debt retirement and highway accounts. An increase in educational costs and expenditures in connection with providing facilities for storing plantation records were also factors.

A method of effectively canceling paid invoices is suggested. This may be accomplished either by perforation or a rubber stamp device.

## GENERAL

The examination of the records of the plantation clerk revealed that authority was granted to transfer excise tax receipts to the wharf account. The voters also authorized all unexpended balances to be carried forward to the ensuing year.

### SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Receipts, vouchers and canceled checks were examined for a selected period and major increases or decreases in revenue or expenditures over previous years were explored. Bond coverages were examined. Excise tax collections were verified with the copies of the receipts retained by the collector.

Various laws pertaining to the fiscal operations of the municipality were reviewed to determine that related financial transactions had been properly administered.

Included in this report are exhibits and schedules pertaining to the financial status of the plantation. Audit procedures were followed to the extent deemed advisable to develop these statements.

It is believed that the accompanying statement of financial condition and supporting information present fairly the financial position of the plantation at February 5, 1956, and the result of its operations for the year then ended.

## ANNUAL REPORT

## MONHEGAN PLANTATION

**COMPARATIVE STATEMENT OF FINANCIAL  
CONDITION**

	EXHIBIT A	
	February 5, 1956	February 5, 1955
<b>ASSETS</b>		
Cash in Bank		
(Schedule A-1)	\$5,055.86	\$4,117.53
Accounts Receivable		
(Schedule A-2)	560.40	396.08
Taxes Receivable		
(Schedule A-3)	47.63	39.90
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$5,663.89</b>	<b>\$4,553.51</b>
<b>LIABILITIES</b>		
	None	None
<b>RESERVES</b>		
Authorized		
Expenditures	\$4,444.04	\$3,605.14
Less - Overdraft		
Carried	9.83	15.80
(Exhibit D)		
	<hr/>	<hr/>
	<b>\$4,434.21</b>	<b>\$3,589.34</b>
Due Governmental Agencies		4.50
	<hr/>	<hr/>
Total Reserves	\$4,434.21	\$3,593.84
<b>SURPLUS</b>		
Unappropriated		
(Exhibit C)	\$1,229.68	\$ 959.67
	<hr/>	<hr/>
<b>TOTAL RESERVES AND SURPLUS</b>	<b>\$5,663.89</b>	<b>\$4,553.51</b>

**MONHEGAN PLANTATION**  
**COMPARATIVE STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES**

YEARS ENDED

	February 5, 1956	February 5, 1955	February 6, 1954
<b>REVENUES:</b>			
Real, Personal and Poll Taxes	\$7,867.77	\$7,998.76	
Excise Taxes	350.15	351.34	215.72
State of Maine	1,331.42	1,303.04	632.33
Donations			130.00
Miscellaneous			22.85
Supplemental Taxes	3.00		6.90
Sale of Tax Acquired Property	76.89		
<b>TOTAL REVENUES</b>	<hr/> \$9,552.34	<hr/> \$8,907.05	<hr/> \$9,006.56
<b>ADD:</b>			
Transfer From Surplus		650.25	
Proceeds From Note Issued (Net)		1,440.00	
<b>TOTAL AVAILABLE FUNDS</b>	<hr/> \$9,552.34	<hr/> \$8,907.05	<hr/> \$11,096.81
<b>DEDUCT:</b>			
Increase in Carrying Balances	844.87	41.46	1,543.47
<b>TOTAL EXPENDITURES:</b>	<hr/> \$8,707.47	<hr/> \$8,865.59	<hr/> \$9,553.34
General Government	\$1,626.59	\$1,496.82	\$1,416.29
Protection	24.37	94.55	226.83
Health	412.46	425.00	325.00
Highways	877.53	1,141.67	209.18
Education	3,477.70	2,815.47	3,416.74
Cemeteries	25.50	143.11	46.00
Wharf	261.97	161.30	2,772.64
Special Assessment	910.20	722.37	722.37
Record Office	611.55		
Unclassified	209.59	195.04	215.24
<b>TOTAL OPERATING EXPENDITURES</b>	<hr/> \$8,437.46	<hr/> \$7,195.33	<hr/> \$9,350.29
Debt Retirement - Notes	1,500.00		
<b>TOTAL EXPENDITURES</b>	<hr/> \$8,437.46	<hr/> \$8,695.33	<hr/> \$9,350.29
<b>EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES</b>	<hr/> \$ 270.01	<hr/> \$ 170.26	<hr/> \$ 203.05

# Report Of Monhegan Water Co.

**— Expended For Season 1956 —**

Phillip Orne - Labor	\$ 97.25
John Arsenault - Labor	389.18
William Orne - Labor	168.30
James White - Labor	63.75
Donald Cundy - Labor	10.00
	<hr/>
	\$ 728.48
John Collins - State Engineer Services And Report	\$ 334.90
Marion Cundy - Board of Engineer	14.00
B. & R. Transportation Co. - Charges	11.43
H. H. Crie Co. - Supplies	51.36
W. L. Blake Co. - Supplies	506.28
State Audit of Accts.	28.00
Wallace Trunan, Inc. - Solution	8.81
Polar Chemical Co. - Solution	60.00
E. S. Field - Freight Charges	15.00
L. E. Brackett - Gasoline	210.90
Monhegan Store - Gasoline	100.59
Sales Tax	48.88
State Tax	10.00
Water Analysis	12.60
First Nat'l Bank of Dama. - Interest	75.00
Vernon W. Burton	608.92
	<hr/>
	\$2,096.67
Total	\$2,825.15
Received	
April 1, 1955 - Cash Balance	\$ 905.51
Sales of Water Season of 1956	2,505.45
First Nat'l Bank of Damariscotta -	

## A N N U A L R E P O R T

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Loan	5.000.00
Expended	\$8,410.96
	\$2,825.15
Received	\$5,585.81
1957	
Sale of Water Pd. after Feb. 5	\$ 47.94
	\$5,632.75
Expended Feb. 10, 1957	
Virginia L. Davis, Treas. & Clerk Sal.	\$150.00
Postage, Tele. Charges, Reg. Mail	8.53
	\$ 158.53
Unexpended Balance	\$5,475.22

## WARRANT

### FOR ANNUAL PLANTATION MEETING YEAR 1957

To Alfred D. Stanley, Constable of the Plantation of Monhegan in Lincoln County, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said plantation qualified to vote in Plantation affairs to assemble at the Schoolhouse in said Plantation on Monday, the 11th day of March at 7:30 in the evening to act on the following Articles, Namely;

ART. 1. To choose a moderator to preside at said meeting.

ART. 2. To see if the Plantation will vote to accept the Plantation report.

ART. 3. To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable and Surveyor of Wood and Lumber.

ART. 4. To see if the Plantation will vote to raise and appropriate the sum of \$3,000.00 more or less for Schools, including teacher's wages, fuel, janitor service, books and supplies.

ART. 5 To see if the Plantation will vote to raise and appropriate the sum of \$1,500.00 more or less for Plantation Expenses, including officer's salaries and administrative expenses.

ART. 6 To see if the Plantation will vote to raise and appropriate the sum of \$50.00 for medical examination of the pupils of the Monhegan School.

ART. 7. To see whether or not the Plantation will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 1954.

ART. 8. To see if the Plantation will vote to raise \$550.00 for the collecting and disposing of garbage.

ART. 9. To see if the Plantation will vote to allow 3% Discount on Taxes if paid before July 1st.

ART. 10. To see if the Plantation will vote to use the Excise Tax for Discount on Taxes paid before July 1st.

ART. 11. To see if the Plantation will vote to give the Assessors Authority to hire money in anticipation of taxes, should it be necessary.

ART. 12. To see what action the Plantation will take in regard to raising \$300.00 for School House repairs.

ART. 13. To see if the Plantation will vote to have all Unexpended Balances brought forward in their respective departments unless otherwise specified.

ART. 14 To see if the Plantation will vote to raise the sum of \$1,000.00 for repairs of Cemetery and Cemetery wall.

ART. 15. To see what action the Plantation will take in regard to the Fire Department.

ART. 16. To see what action the Plantation will take in regard to raising money for the Plantation Wharf.

ART. 17. To see what action the Plantation will take in regard to raising money for gravel or other material for repairing roads and bridges. \$800.00 is recommended.

ART. 18. To see if the Plantation will vote to raise the sum of \$500.00 for the ice-pond walk.

ART. 19. To see if the Plantation will vote to raise the sum of \$1,500.00 more or less for partial payment of the \$5,000.00 note held by the First Nat'l Bank of Damariscotta.

ART. 20. To see what action the Plantation will take in regard to obtaining a Superintendent of Schools instead of the School Agent and raising money sufficient to cover Salary.

ART. 21. To see what action the Plantation will take in regard to the overdrafts.

ART. 22. To see if the Plantation will vote to pay all Social Security on Water Company's Pumping engineer's salary. Submitted by Vernon Burton.

ART. 23. To see if the Plantation will vote to amend the May 10, 1956 vote to explore Long Swamp for wells and give the Water Company Board of Directors Authority to proceed with Long Swamp drainage system.

The Assessors hereby give notice that they will be in session at the School House and place of meeting on Monday evening, day of said meeting, for the purpose of correcting the list of voters; from 7:00 o'clock in the evening until the polls are closed.

Given under our hands this 18th day of February,  
A. D.1957.

FERDINAND L. DAY

RITA D. WHITE

MARION CUNDY

Assessors of Monhegan Plantation







Forty-Second

ANNUAL REPORT

of the

PLANTATION OFFICIALS

*Monhegan, Maine*

Incorporated September 4, 1839



For the Year Ending

FEBRUARY 5, 1958



**Forty-Second**  
**Annual Report**

of the

**PLANTATION OFFICIALS**

**Monhegan, Maine**

Incorporated September 4, 1839

For the Year Ending

**FEBRUARY 5, 1958**

**THE NEWS PRINT SHOP**

**Damariscotta, Maine**

## Plantation Officers for Year 1957

Moderator

DOUGLAS ODOM

Plantation Clerk

JOSEPH GRILLEY

1st Assessor

FERDINAND L. DAY

2nd Assessor

RITA WHITE

3rd Assessor

MARION CUNDY

Treasurer

VIRGINIA L. DAVIS

Tax Collector

VIRGINIA L. DAVIS

Road Commissioner

DONALD FIELD

Constable

ALFRED D. STANLEY

## ANNUAL REPORT

Truant Officer

WILLIAM ORNE

Fire Wardens

S. M. STANLEY

W. S. ORNE

H. B. ODOM

P. M. ORNE

Health Officer

MYRA ORNE

Surveyor of Wood and Lumber

VERNON BURTON

Superintending School Committee

BARBARA F. STANLEY

RITA D. WHITE

CHRISTINE ORNE

Superintendent of Schools

KEITH L. CROCKETT

# Assessor's Report of Valuation

## TOWN OWNED PROPERTY:

Wharf  
Plantation Land  
Record Office  
Schoolhouse

## VALUATION RESIDENT and NON-RESIDENT - 1957

### Resident:

Land	\$15,842.00
Bldg.	69,595.00
Personal	1,000.00
Total Resident Valuation	\$86,437.00

### Non-Resident:

Land	\$27,925.00
Bldg.	58,850.00
Total Non-Resident Valuation	\$86,775.00
Total Valuation Land, Resident &	
Non-Resident	\$ 43,767.00
Total Valuation Bldg., Resident &	
Non-Resident	128,445.00
Total Valuation Personal Est.	
(Stock in Trade)	1,000.00
Total Valuation (Resident -	
Non-Resident. (Personal)	\$173,212.00

## List of Taxpayers

### Resident

		Real Poll	Personal Estate	Tax
Baldwin, Sidney		\$3,100		\$223.20
Bates, Helen M.		1,000		72.00
Brackett, Elva		9,425		678.00
Brackett, Ernest, Heirs		1,225		88.20
Brackett, Lorimer E.	1	975	200	87.60
Bernstein, Morton	1	950		71.40
Burton, Vernon W.	1	575		44.40
Chadwick, Alice M.		100		7.20
Chadwick, Raymond J.	1	300		24.60
Cundy, Marion L.		1,615		116.28
Davis, Clarence	1			3.00
Davis, Leslie P.	1	1,450		107.40
Davis, Maurice G.	1			3.00
Davis, Manville W.	1	1,300		96.60
Davis, Virginia L. and				
Day, Josephine D.		1,650		118.80
Davis, Virginia L.		1,000		72.00
Day, Healey C.	1			3.00
Day, June B.		2,300		165.60
Day, Ferdinand L.	1			3.00
Day, Ferdinand L. and				
Josephine D.		6,400		460.80
Dyer, Nettie M.		600		43.20
Dearne, Lottie M. and				
Davis, Linwood, Heirs		1,135		81.72
Farrell, Isabel N.		10,750		774.00
Farrell, Wm. L. G.	1			3.00
Farnham, Geo. and Vivian		450		32.40
Farnham, Geo.	ex.			
Farnham, Vivian M.		1,400		100.80
Field, Donald and Claire		875		63.00

## ANNUAL REPORT

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		Real Poll	Personal Estate	Estate	Tax
Field, Donald		1			3.00
Field, Earl S.		1	1,150		85.80
Field, John		1	800		60.60
Fitzgerald, James		1	675		51.60
Green, Elizabeth			1,075		77.40
Grilley, Jos. B. M.		1	225		19.20
Gummere, John		1	925		69.60
Hekking, Wm.		ex.	1,305		93.96
Hudson, Gertrude, Heirs			1,195		86.04
Fuller, Alfred		1	1,400		103.80
Mazzolini, Mabel G.			1,520		109.44
Meissner, Leo J.		1			3.00
Meissner, Mildred J.			2,377		171.14
Mersfelder, Ade		1	1,245		92.64
Miles, Rufus E.		1			3.00
Miles, Dr. Jean W.			1,420		102.24
Nicholson, Lawrice C.		1	125		12.00
Nunan, Richard T.		1	1,450		107.40
Odom, Douglass H. and					
Harry B.			350		25.20
Odom, Douglas H.		1	2,875		267.60
Odom, Harry B.		1			3.00
Odom, Sidney A.		1			3.00
Orne, Myra S.			475		34.20
Orne, Phillip		1			3.00
Orne, Wm. S.		1	900		67.80
Phillips, Raymond E.		1	125		12.00
Pierce, Frank C., Heirs			1,750		126.00
Pyle, James M., Heirs			3,200		230.40
Proper, Ida S.			900		64.80
Richards, Hannah R.			400		28.80
Slagboom, Teco		1	800		60.60
Stanley, Alfred and Sherman			525		37.80
Stanley, Alfred D.		1	825		62.40
Stanley, Dwight F.		1	1,200		89.40

## ANNUAL REPORT

		Real Estate	Personal Estate	Tax
	Poll			
Stanley, Sherman M.	1	1,660		122.52
Stanley, M. Baines	1	1,225		91.20
Stanley, Minnie		50		3.60
Stevens, Joseph A.	1			3.00
Stevens, Marie M.		380		27.36
Stevens, Lydia Cabot		460		33.12
Sterling, S. W., Heirs		100		7.20
Wincapaw, Carl L.		375		27.00
Winter, Andrew	1	1,400		103.80
White, James	1			3.00
Wallace, Ellsworth H.		ex.		

**Non-Resident**

	Real Estate	Tax
Anderson, Geo. C.	1,700	122.40
Barker, Alice M.	1,925	138.60
Beattie, Dorothy	495	35.64
Black, Douglas C.	1,510	108.72
Bogdonove, Pearl	1,375	99.00
Bolman, Frederic D. Jr.	1,400	100.80
Bowers, Doris R.	260	18.72
Boynton, Dr. Willard, H. and Ruth Mae	1,325	95.40
Bryant, Thomas	1,600	118.80
Burton, Oscar E.	500	36.00
Bussey, Gertrude C.	1,610	115.92
Cabot, John and Robert	2,630	189.36
Cameron, Wm.	1,200	86.40
Cartwright, Isabel	1,475	106.20
Chamberlain, Margarette	1,300	93.60
Chase, Rhoda D. and Cameron, Marim C.	1,610	115.92
Cochrane, Constance	1,900	136.80
Cole, Isa E.	1,225	88.20
Corbett, Helen	1,850	133.20

## ANNUAL REPORT

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	Real Estate	Tax
Court, Lee	1,965	141.48
Demerest, Victoria B.	675	48.60
Dunbar, Elizabeth	1,050	75.60
Dunbar, Jessie A.	750	54.00
Ebert, Elizabeth	1,000	72.00
Edison, Theodore	6,280	452.16
Edward, Edward, Heirs	600	43.20
Girard, Beatrice	100	7.20
Gilbert, Walker I.	25	1.80
Gleason, Mrs. Clark	60	4.32
Goodwin, Pauline M.	120	8.64
Hebbard, Geo. Proper	100	7.20
Hill Clarkson	700	50.40
Hodgkins, Fred F., Heirs	350	25.20
Hovey, Wm., Heirs	75	5.40
Huntington, Maud	100	7.20
John, Edwin C. and Helen L.	1,775	127.80
Kallem, Herbert and Sally	1,350	97.20
Kent, Rockwell	1,025	73.80
Klouk, Adelia Baker	385	27.72
Lamberton, Helen M.	75	5.40
Lotz, Dr. John	75	5.40
Mackie, Paul	100	7.20
Mallory, Elizabeth B.	850	61.20
Mason, Mary T.	2,525	181.80
Mason, Wm. C.	1,980	142.56
May, Lewis and Frances H.	50	3.60
McKown, F. H., Heirs	100	7.20
Mortimer, Frederic C.	50	3.60
Neilson, Mrs. Wm. C.	1,200	86.40
Nelson, Elsie	3,400	244.80
Parker, Paul R. and Elinor	1,075	77.40
Parry, Ruth B.	1,100	79.20
Partridge, Mrs. John F.	2,600	187.20
Pearce, Elsie J.	2,325	167.40

## ANNUAL REPORT

	Rela Estate	Tax
Peterson, Andrew, Heirs	10	72
Portland Wharf & Land Co.	150	10.80
Rosenthal, May	795	57.24
Rothstein, Dr. Daniel and Wrenna	925	66.60
Schloss, Geo.	1,025	73.80
Schmaker, Phillip	1,000	72.00
Shedden, John S.	1,850	133.20
Silliman, Mr. and Mrs. Vincent B.	75	5.40
Skinner, B. F.	1,050	75.60
Slayton, Doris	1,100	79.20
Stoddard, Alice Kent	750	54.00
Studley, Charles A.	180	12.96
Studley, Lawrence K.	975	70.20
Tam, Reuben	1,800	129.60
Taylor, Warner	775	55.80
Tompkins, Emily	725	52.20
Tredwell, Ruth	1,600	115.20
Twining, Virginia P.	2,250	162.00
Underhill, Dorothy B.	2,625	189.72
VanWass, Carter	100	7.20
Varnum, Marion K.	1,250	90.00
Vaughan, Elizabeth P.	775	55.80
Verrier, Elizabeth	500	36.00
Waller, Judith	100	7.20
Wells, Juanita D.	500	36.00
Whibley, Jane	525	37.80
White, Isaac James	275	19.80
Wedge, Virgil H. and Charlotte	150	10.80

## Assessors' Report

OF APPROPRIATIONS AND MONEY EXPENDED  
FOR THE YEAR ENDING FEBRUARY 5, 1958

### Plantation Expense

1957			
Feb. 5 Unexpended		\$ 264.49	
Mar. 11 Appropriation		1,500.00	
Dec. 20 Bank Stock		64.13	
Railroad and Tel. Rebate		11.97	
 Total		 \$1,840.59	

### Expenditures

#### Stationary, and Supplies

1957			
Apr. 9 Marks Printing House		\$ 15.39	
Apr. 9 Loring, Short & Harmon		15.90	
May 2 Hutchins Bros.		32.30	
July 12 Monhegan Store		.80	
Dec. 17 Loring, Short & Harmon		3.50	

#### Maine Municipal Association

1958			
Jan. 2 Maine Municipal Assoc.		\$ 40.00	
Printing Town Reports			

1957			
Mar. 16 Lincoln County News		194.60	
Registry of Deeds			

1957			
Apr. 29 Edith Whitehouse		4.00	
State Audit			

1957			
Dec. 17 State Treasury Dept.		147.09	

## ANNUAL REPORT

## Officers' Salaries

1957

Joseph Grilley \$ 60.00

1958

Feb. 3	Christine Orne	25.00
	Rita D. White	25.00
	Ferdinand L. Day	400.00
	Rita D. White	100.00
	Marion L. Cundy	100.00
	Virginia L. Davis	150.00
	Virginia L. Davis	100.00
	Joseph Grilley	40.00
	Barbara Stanley	25.00
Feb. 4	W. S. Orne	10.00
	H. A. Odom	10.00
	S. M. Stanley	10.00
	P. M. Orne	10.00

## Freight

1957

Sept. 3 Earl S. Field \$ 4.05

Nov. 25 Earl S. Field 1.00

## Garbage Cans

1957

May 2 Studley Hardware \$ 80.25

Aug. 10 Studley Hardware 21.40

## Ballot Clerks

1957

Sept. 27 Barbara F. Stanley 10.00

Oct. 31 Christine Orne 10.00

## Postage

1958

Feb. 4 Ferdinand L. Day \$ 8.00

Virginia L. Davis 5.56

Virginia L. Davis 11.84

Joseph Grilley 3.00

## ANNUAL REPORT

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## Telephone

1957

July 1 Monhegan Store	.95
1958	
Feb. 3 Monhegan Store	14.39
Ferdinand L. Day	4.96
<hr/>	
Total Expenditures	\$1,694.38
<hr/>	
Unexpended	\$ 145.41

## WHARF

1957

Feb. 5 Unexpended	\$1,409.05
Mar. 11 Appropriation	500.00
<hr/>	
Total	\$1,909.05

## Expenditures

## Labor

1957

Nov. 18 Donald Field	\$ 30.00
Henley Day	18.00
Nov. 25 M. B. Stanley	375.00

## Material

1957

July 12 Monhegan Store	\$ 1.33
Nov. 25 M. B. Stanley	375.00

## Freight

1957

Sept. 3 Earl S. Field	\$ 2.75
<hr/>	
Total	\$ 605.68
<hr/>	
Unexpended	\$1,303.37

**ANNUAL REPORT****Schoolhouse Repairs**

1957

Feb. 5 Unexpended	\$ 216.14
Mar. 11 Appropriation	300.00
Total	\$ 516.14

**Expenditures****Labor**

1957

July 1 Vernon Burton	\$ 11.75
1958	
Feb. 5 Vernon Burton	\$ 8.50

**Material**

1957

July 1 Vernon Burton	\$ 22.03
1958	
Feb. 4 Vernon Burton	\$ 4.33

**Freight**

1957

Sept. 3 Earl S. Field	\$ 1.85
Total	\$ 69.94

Unexpended	\$ 446.20
Total	\$ 1,991.83

**HIGHWAYS AND SNOW REMOVAL**

1957

Feb. 5 Unexpended	\$1,191.83
Mar. 11 Appropriation	800.00
Total	\$1,991.83

**Expenditures****Labor****1957**

Apr. 23	Donald Field	\$ 41.25
	Henley Day	26.25
	James White	6.00
Apr. 29	Donald Field	50.00
	Henley Day	30.00
May 6	Donald Field	53.75
	Henley Day	32.25
May 13	Donald Field	78.75
	Henley Day	47.25
May 20	Donald Field	60.00
	Henley Day	36.00
May 28	Donald Field	68.75
	Henley Day	41.25
June 5	Donald Field	60.00
	Henley Day	36.00
June 17	Donald Field	60.00
	Henley Day	36.00
July 1	Donald Field	90.00
	Henley Day	54.00
July 1	Henley Day	18.00
	Donald Field	30.00
July 12	Donald Field	40.00
	Henley Day	24.00
Sept. 2	Henley Day	40.50
	Donald Field	67.50
	Donald Field	35.00
	Henley Day	21.00
Nov. 18	Donald Field	40.00
	Henley Day	24.00
	James White	25.00
Nov. 25	Donald Field	70.00
	Henley Day	42.00
Dec. 9	Donald Field	15.00

## ANNUAL REPORT

Henley Day		12.00
Material		
May 2 W. H. Shurtleff & Co.	\$	63.75
Freight		
Sept. 3 Earl S. Field	\$	7.50
Tools		
May 2 Studley Hardware	\$	27.50
July 1 Studley Hardware		9.60
July 12 Monhegan Store		1.73
Oct. 3 Studley Hardware		10.14
		—————
Total		\$1,631.82
		—————
Unexpended		\$ 360.01

## MAINE PUBLICITY BUREAU

1957

Mar. 11 Appropriation \$ 25.00

**Expenditures**

1957

Apr. 9 Maine Publicity Bureau \$ 25.00

## COUNTY TAX

1957

Mar. 11 Appropriation \$ 834.00

**Expenditures**

1957

Sept. 2 John Glidden \$ 834.00

## SCHOOL MEDICAL EXAMINATION

1957

Mar. 11 Appropriation \$ 50.00

## ANNUAL REPORT

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### Expenditures

1958

Feb. 3 Dr. Daniel Rothstein (Donated to School)	\$ 25.00
Unexpended	\$ 25.00

### GARBAGE DISPOSAL

1957

Mar. 11 Appropriation	\$ 550.00
<b>Expenditures</b>	
Sept. 23 Donald Field	\$ 350.00
Unexpended	\$ 200.00

### FIRE DEPARTMENT

1957

Feb. 5 Unexpended	\$ 431.91
<b>Expenditures</b>	
Labor	
1957	
Oct. 4 Ade Mersfelder	\$ 8.00
Material	
1957	
Sept. 23 L. E. Brackett	.61
Gas and Oil	
1957	
July 12 Monhegan Store	\$ 7.72
Total	\$ 16.33
Unexpended	\$ 415.58

### CEMETERY

1957

Feb. 5 Unexpended	\$ 365.26
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## ANNUAL REPORT

Mar. 11 Appropriation	2,000.00
<hr/>	
Total	\$2,365.26

**Expenditures****Labor**

1957

Sept. 9 Donald Field	\$ 49.00
Henley Day	60.00
John Field	56.00
Clarence Davis	28.00
Ernest DeRapps	5.00
James Barstow	6.00
Sept. 22 Donald Field	36.00
Henley Day	54.00
Clarence Davis	40.00
John Field	20.00
Ernest DeRapps	35.00
Oct. 4 Ade Mersfelder	85.00
Oct. 8 Donald Field	20.00
Henley Day	10.00
Clarence Davis	6.00
John Field	8.00
Oct. 9 Donald Field	75.50
Henley Day	70.00
Clarence Davis	71.00
John Field	78.00
Ernest DeRapps	60.00
Oct. 17 Donald Field	97.00
Henley Day	85.00
Clarence Davis	93.00
John Field	93.00
Ernest DeRapps	52.50
Oct. 31 Donald Field	60.00
Clarence Davis	8.00
Nov. 18 Donald Field	40.00

**A N N U A L   R E P O R T**

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**Henley Day**                   **32.00****Material****1957**

Sept. 23 L. E. Brackett	\$ .80
Oct. 29 Mason Carter	450.00
J. C. Robinson & Son	520.64

**Freight****1957**

Nov. 25 Earl S. Field	\$ 102.50
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**Cement Mixer****1957**

Nov. 25 J. C. Robinson & Son	\$ 30.00
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<b>Total</b>	<b>\$ 2,584.94</b>
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<b>Overdraft</b>	<b>\$ 219.68</b>
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**SUPERINTENDENT OF SCHOOLS****1957**

Feb. 5 Unexpended	\$ 37.81
Mar. 11 Appropriation	400.00

<b>Total</b>	<b>\$ 437.81</b>
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**Expenditures****1957**

Apr. 23 Keith Crockett	\$ 15.00
Apr. 29 The Baldwin Mountain Co.	2.25
Aug. 10 Treasurer of State	25.00
Oct. 3 Keith Crockett	15.00

<b>Total</b>	<b>\$ 57.25</b>
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<b>Unexpended</b>	<b>\$ 323.31</b>
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## ANNUAL REPORT

**DAMARISCOTTA FIRST NAT'L BANK**  
**WATER CO. NOTE**

1957

Mar. 11 Appropriation	\$1,500.00
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**Expenditures**

1957

May 13 First Nat'l Bank Dama.	\$1,500.00
Nov. 12 Interest (town reimbursed by Water Co. at a future date.)	52.50

**ICE POND WALK**

1957

Mar. 11 Appropriation	\$ 500.00
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**Expenditures**

May 28 M. B. Stanley	\$ 348.93
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Unexpended	151.07
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**SCHOOL**

1957

Mar. 11 Appropriation	\$3,000.00
Dec. 20 M.Y.S.O. Gift	100.00
Nov. 25 Educational Subsidies	511.00

**Expenditures**

**Teachers' Salary**

1957

Feb. 19 Llewellyn H. Oliver	\$ 131.93
Mar. 4 Llewellyn H. Oliver	131.93
Mar. 16 Llewellyn H. Oliver	131.93
Apr. 9 Llewellyn H. Oliver	131.93
Apr. 9 Llewellyn H. Oliver	131.93

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May 6 Llewellyn H. Oliver	131.93
May 20 Llewellyn H. Oliver	131.93
June 5 Llewellyn H. Oliver	131.93
June 17 Llewellyn H. Oliver	131.93
Sept. 27 Llewellyn H. Oliver	134.67
Oct. 15 Llewellyn H. Oliver	134.67
Oct. 29 Llewellyn H. Oliver	134.67
Nov. 18 Llewellyn H. Oliver	134.67
Dec. 14 Llewellyn H. Oliver	134.67
Dec. 18 Llewellyn H. Oliver	202.00
1958	
Jan. 13 Llewellyn H. Oliver	147.37
Jan. 27 Llewellyn H. Oliver	147.37
<b>Total</b>	<b>\$2,357.46</b>

## Teachers' Survivors' Benefits

1957	
Sept. 27	\$ .40
Oct. 15	.40
Oct. 29	.40
Nov. 18	.40
Dec. 14	.40
Dec. 18	.60
1958	
Jan. 13	.40
Jan. 27	.40
<b>Total</b>	<b>\$ 3.40</b>

## State Retirement

1957	
Feb. 19	\$ 6.95
Mar. 4	6.95
Mar. 16	6.95
Apr. 9	6.95

Apr. 9	6.95
May 6	6.95
May 20	6.95
June 5	6.95
June 17	6.95
Sept. 27	7.78
Oct. 15	7.78
Oct. 29	7.78
Nov. 18	7.78
Dec. 14	7.78
Dec. 18	11.67
1958	
Jan. 13	7.78
Jan. 27	7.78
<b>Total</b>	<b>\$ 128.68</b>

## **Teachers' Withholding Tax**

1957		
Sept. 27	\$	12.70
Oct. 15		12.70
Oct. 29		12.70
Nov. 18		12.70
Dec. 14		12.70
Dec. 18		19.05

### Note: Overpaid

## Books and Supplies

1957		
Mar. 16	F. A. Owen Publishing Co.	\$ 3.32
Sept. 23	Row, Peterson & Co.	17.95
	Webster Publishing Co.	8.29
	The John C. Winston Co.	4.10
	World Book Co.	6.96
	Scott, Foresman & Co.	6.56
	Allyn & Bacon, Inc.	5.91
	Ginn & Co.	21.66

## ANNUAL REPORT

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	Scott, Foresman & Co.	4.88
Oct. 29	Milton, Bradley Co.	25.57
Oct. 31	H. S. Kinsman Co., Inc.	18.20
	H. S. Kinmsn Co., Inc.	210.00
Dec. 17	Milton Bradley Co.	30.35
	Ginn & Co.	4.73
	Wineland Publishing Co.	9.00
	Houghton Mifflin Co.	1.49
	Laidlow Bros.	1.48
	James Millward, Jr.	7.80
	Berry Paper Co.	13.40
	Row, Peterson & Co.	4.92
	J. L. Hammett Co.	5.31
1958		
Feb. 4	Kinney Duplicator Co., Inc.	3.05
	Total	\$ 414.93

## School House Insurance

1957		
Oct. 29	Earl S. Field	\$ 37.50
	Total	\$ 37.50

## Fuel and Gas

1957		
July 12	Monhegan Store	\$ 154.36
1958		
Feb. 3	Monhegan Store	\$ 178.34
Feb. 4	A. C. McLoon & Co.	13.50
	Total	\$ 346.20

## Cleaning Grounds and Cleaning Supplies

1957		
July 12	Monhegan Store	\$ 35.06
Oct. 4	Ade Mersfelder	17.00
	Total	\$ 52.06

## ANNUAL REPORT

## Janitor Service

1958

Feb. 3 Llewellyn H. Oliver	\$ 100.00
Total	\$ 100.00

## Freight and Hauling

1957

Nov. 25 Earl S. Field	\$ .60
Total	\$ .60

1958

Feb. 5 Total Expenditures	\$ 3,523.33
Feb. 5 Unexpended	\$ 87.67

## List of Unexpended Balances and Overdrafts

Plantation Expense, unexpended	\$ 145.41
Fire Patrol, unexpended	81.50
Fire Equipment, unexpended	415.58
Schoolhouse Repairs, unexpended	446.20
Sup't of Schools, unexpended	380.56
School, unexpended	87.67
Roads, unexpended	360.01
Cemetery, overdraft	\$ 219.68
Wharf, unexpended	1,303.37
Ice Pond Walk, unexpended	151.07
Discount on Taxes, unexpended	18.65

A N N U A L R E P O R T 25

School Med. Exam., unexpended	25.00
Garbage Disposal, unexpended	200.00
Total unexpended	\$3,615.02
Total overdrafts	\$ 219.68

FERDINAND L. DAY

RITA A. WHITE

MARION L. CUNDY

Assessors Monhegan Plt.

**Report of Treasurer of Plt. of  
Monhegan, for Year Ending Feb. 5,  
1958**

Feb. 5, 1957 Cash Balance	\$4,450.76
Rec. from Collector of Taxes —	
Property, Poll and Excise Taxes	12,275.02
Tax Paid After Close of Books	119.80
Mar. 4, 1957 Tax of Kellar and Excise Tax	136.18
July 9, 1957 Treas. of United States, Refund on Withholding Tax	30.81
Aug. 31, 1957 Treas. of State, Bank Stock Tax	64.13
Oct. 1, 1957 Gift to School, M.Y.S.O.	100.00
Dec. 16, 1957 Treas. of State, Education	511.00
Dec. 23, 1957 Treas of State, Railroad and Tel. & Tel. Tax Refund	11.97
<hr/>	
Total Cash Received	\$17,699.67
Paid by Selectmens' Warrant for Year Ending Feb. 5, 1957	\$13,332.65
<hr/>	
	\$ 4,367.02
First Nat'l Bank at Damariscotta, Printed Checks	\$ 3.87
<hr/>	
Cash Balance, Feb. 5, 1958	\$4,363.15
Respectfully submitted,	
VIRGINIA L. DAVIS	
Treas. Plt. of Monhegan	

## Plantation Clerk's Report 1957-58

<b>Births</b>	None
<b>Marriages</b>	None
<b>Deaths</b>	Two

In Portland, Maine, May 1, 1957, Marie C. Stevens,  
94 years of age.

In Thomaston, Maine, June 7, 1957, Ida S. Proper,  
83 years of age

Two births received too late for 1956-57 Report.

Marshall Frank Field — January 15, 1957

Lisa Roxane DeRapps — January 23, 1957

Respectfully submitted,

**JOSEPH GRILLEY**

Monhegan Plantation Clerk

# Report of Collector of Taxes

**PLANTATION OF MONHEGAN, FOR YEAR ENDING**

**FEBRUARY 5, 1958**

**Property, Poll and Excise for**

Year of 1957	\$12,275.02
Bal. Tax of J. Nelson, paid after close of books	119.80
Discount on Taxes paid before July 1, 1957	269.10
Unpaid Tax Beatrice Girard Not located on this date	7.20
1956 Tax of Elizabeth B. Kellar	28.90
Mar. 4, 1957 Excise Tax	107.28
Abatement, Carl Wincapaw, Minor son of Veteran of W.W.I	27.00
Total Amount Paid Treas.	\$12,834.30
Amt. Committed May 1, 1957	\$12,576.28
Excise Tax	223.12
1956 Tax	28.90
2 Poll Taxes Ommitted from Commitment	6.00
<b>Total</b>	<b>\$12,834.30</b>

Respectfully submitted,

**VIRGINIA L. DAVIS**

Collector of Taxes

## Report of the State School Agent

To the Superintending School Committee and Citizens of Monhegan Plantation:

I am submitting to you my fifth annual report as your State School Agent.

In September, Mr. Llewellyn Oliver returned to take up teaching duties. A larger beginner's group was evidenced when school opened. I am pleased to report that progress is being made in all grade areas.

During the past year more basic reading material has been supplied for all grades and a new series of social studies books placed in grades four through seven. The purchase of a liquid duplicating machine has made possible the duplication of materials applicable to all grade levels thus providing more amply for seat work and enrichment of the school program. This machine should also prove of value in aiding community activities which need such services.

The services of your local library have been a great help to fostering good reading on the part of the boys and girls. I trust more volumes may be added on the children's bookshelves and that some portion of your new school budget may be set aside to purchase reading books for the school itself.

I wish to personally thank the members of the Superintending School Committee for their fine co-operation this past year and to extend, also, my sincere thanks to all who have in any measure contributed to the success of this past school year.

Respectfully submitted,

KEITH L. CROCKETT, Supt.

State School Agent

# State Department of Audit

Augusta, Maine

October 29, 1957

Board of Assessors

Monhegan Plantation,  
Maine

Gentlemen:

In accordance with Chapter 91, Section 142 of the Revised Statutes of 1954, as amended, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1957.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor C. G. Hawes of the State Department of Audit. The audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary in the circumstances.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation were appropriately handled, with such exception as may be noted in the accompanying comments.

The financial and statistical sections, incorporated in this report, present the results of the Plantation's financial operations for the period indicated.

Respectfully submitted,

Michael A. Napolitano

State Auditor

**COMMENTS****MONHEGAN PLANTATION**

**February 6, 1956 To February 5, 1957**

An audit of the financial records maintained by various officers of Monhegan Plantation has been completed for the fiscal year ended February 5, 1957.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following text, exhibits and schedules.

In accordance with a vote at the annual town meeting, appropriation account balances were carried forward to the ensuing year. However, in the absence of any vote regarding supplemental taxes and abatements these accounts were lapsed to surplus.

**ASSETS**

The cash balance of \$4,450.76 was reconciled with a statement furnished by the First National Bank, Damariscotta, Maine.

Taxes receivable totaling \$34.90 were in agreement with the records.

The 1956 tax levy was determined to be \$200.00 less than the total requirements for operations. This amount has been set up as an assessment deficiency pending disposition by the townspeople.

### RESERVE AND SURPLUS

The appropriation accounts reflect a net unexpended balance of \$3,466.78 at the close of the year. This amount represents various operating account balances and overdrafts which are carried forward to the ensuing year in accordance with a vote of the townspeople.

The unappropriated surplus amounted to \$1,218.88 at the year end, a decrease of \$10.80 for the year. The change was occasioned by the excess of expenditures over available funds.

### DEPARTMENTAL ACCOUNTS

The review of departmental operating accounts revealed a decrease of \$1,863.76, in funds raised by taxation, as compared with the preceding year. The decrease was reflected principally in the highway, health and unclassified accounts.

The departmental balances carried forward to the ensuing year decreased by \$967.43 as compared with balances at the start of the year. The decrease was reflected principally in the health and highway accounts.

### GENERAL

The examination of the records of plantation clerk, as pertained to financial operations, revealed that authority was granted to use excise tax revenue for wharf account expenditures. Transfers between various operating accounts were also authorized.

### SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern.

An analysis was made of the treasurer's receipts and deposits as well as expenditures and bank charges. Vouchers, payrolls and canceled checks were examined for a selected period. Excise tax collections were verified with the copies of the receipts retained by the collector.

Various laws pertaining to the fiscal operations of the municipality were reviewed to determine that related financial transactions had been properly administered. Bond coverage was examined.

Included in this report are exhibits and schedules pertaining to the financial status of the Plantation. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed, subject to the foregoing comments, the accompanying statement of financial condition and supporting information present fairly the financial position of the plantation at February 5, 1957, and the results of its operations for the year then ended.

**COMPARATIVE STATEMENT OF FINANCIAL****CONDITION****EXHIBIT A**

February 5, 1957   February 5, 1956

**ASSETS**

Cash In Bank		
(Schedule A-1)	\$4,450.76	\$5,055.86
Accounts Receivable		560.40
Taxes Receivable		
(Schedule A-2)	34.90	47.63
1956 Assessment Deficiency	200.00	
	—————	—————
TOTAL ASSETS	\$4,685.66	\$5,663.89

**LIABILITIES, RESERVES AND SURPLUS****Reserves:**

Departmental Balances Carried		
(net) (Exhibit D)	\$3,466.78	\$4,434.21
<b>Surplus:</b>		
Unappropriated		
(Exhibit C)	1,218.88	1,229.68
	—————	—————

**TOTAL LIABILITIES,****RESERVES &**

SURPLUS	\$4,685.66	\$5,663.89
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# Monhegan Water Season - 1957

## — Expended — 1957 —

Feb. 14 Final Sales Tax	\$ .96
Mar. 4 Studley Hardware - Supplies	2.09
Apr. 13 W. S. Orne - Labor on Water Pipe	103.50
Apr. 15 John Arsenault - Turning on Water	207.30
Apr. 25 W. L. Blake Water Co. - Supplies	98.82
Apr. 27 James White - Labor Expenses, Helper	51.00
Apr. 29 Marion Cundy - Board & Room, Engineer Collins	7.60
Apr. 29 Alfred Stanley, Transportation, Engineer to Pt. Clyde	20.00
May 2 Studley Hardware Co. - Supplies	4.80
May 4 Treas. of State - Water Analysis	4.50
May 6 W. L. Blake - Supplies	54.07
May 6 Polar Chemical, Inc. - Chemical Supplies	14.00
May 8 John Collins - Engineer Work on Long Swamp	237.50
May 13 Ferdinand L. Day - Exp. Labor, Telephone Charges	89.20
May 13 First Nat'l Bank at Damariscotta, Int. on Note	75.00
June 22 R. T. Nunan - Special Trip to Pt. Clyde (Contractor)	20.00
June 27 W. L. Blake - Supplies	22.25
June 27 Treas. of State - Water Analysis	4.50
June 27 Social Security - J. Vernon Burton	16.84
July 3 James White - Labor on Water System	29.50
July 3 John Arsenault - Labor on Water System	61.00
July 5 W. L. Blake, Water Co. - Supplies	21.82
July 14 Treas. of State, Sales Tax	29.74
July 17 Monhegan Store, Gasoline for Pumping Station	103.92
July 24 Annual Franchise Tax	10.00

## ANNUAL REPORT

Aug. 13 Treas. of State - Sales Tax	4.40
Aug. 27 Treas. of State - Bacteriological Analysis	1.60
Sept 3 Earl S. Field - Freight Charges	15.56
Sept. 13 Treas. of State - Sales Tax	9.73
Sept. 23 L. E. Brackett - Gasoline for Pumping Station	229.09
Sept. 23 James White - Labor for Water Co.	26.25
Sept. 23 Alfred Stanley - Transportation to Pt. Clyde	20.00
Sept. 27 State of Maine - Water Analysis	1.60
Oct. 3 Alfred Stanley - 2 boat trips to Pt. Clyde (Workmen on Water Project)	40.00
Oct. 11 Crooker & Simpson - Material for Water Project	3,319.89
Oct. 15 Treas. of State - Sales Tax	1.69
Oct. 30 Crooker & Simpson - on Acct., Water Project	1,500.00
Oct. 30 Alfred Stanley - 1 boat trip to Pt. Clyde (Workmen on Water Project)	20.00
Oct. 31 Sherman Stanley - Trans. to Pt. Clyde in May, 1957 (Contractor for Water Co.)	20.00
Nov. 1 Wm. Orne - Hauling Materials	33.50
Nov. 9 Vernon W. Burton - Engineer at Pumping Station, Salary Season of 1957	570.00
Nov. 9 Vernon W. Burton - Expense	29.20
Nov. 9 Monhegan Store - Gasoline & Expense for Pumping	31.78
Nov. 13 John Arsenault - Labor on Water Pipe, End of Season	67.79
Nov. 13 Wm. Orne, Helper, End of Season	49.50
Nov. 19 Crooker & Simpson, Gasoline, Boat Fare, Hire of Equipment	844.78
Nov. 19 Crooker & Simpson - Labor Bill	1,887.30
Nov. 19 Crooker & Simpson - Labor Bill	2,081.40

## ANNUAL REPORT

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Nov. 19 Crooker & Simpson - Equipment and Travel	858.23
Dec. 9 Treas. of State - Sales Tax	.94
Dec. 11 Crooker & Simpson - on Acct. for Work on Water Project	1,400.00
Dec. 13 Wm. S. Orne - Labor	27.75
Dec. 13 Studley Hardware Co. - Supplies	2.96
1958	
Feb. 3 Monhegan Store - Telephone Charges	1.16
Feb. 3 Treas. of State - Sales Tax	1.10
Feb. 8 Treas. of State - Sales Tax	2.10
Feb. 8 Virginia L. Davis, Clerk & Treas. - Salary	150.00
<b>Total</b>	<b>\$14,539.27</b>

1957

Feb. 10 Cash Balance	\$5,474.62
June 1 Water Sales	227.46
June 18 Water Sales	420.17
June 26 Water Sales	327.46
July 5 Water Sales	513.06
July 31 Water Sales	295.80
Sept. 2 Water Sales	190.74
Sept. 12 Water Sales	295.80
Oct. 15 Water Sales	84.66
Nov. 15 Loan from First Nat'l Bank of Damariscotta	7,700.00
Dec. 9 Water Sales	47.94
1958	
Jan. 1 Water Sales - Season 1957	15.00
Jan. 20 Water Sales - Season 1957	55.08

## ANNUAL REPORT

Feb. 15 Water Sales - Season 1957      105.06

Total Cash	\$15,752.85
Total Expended	14,539.27
<hr/>	
	\$1,213.58
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First National Bank of Damariscotta, Printed Checks	2.86
<hr/>	
Feb. 18, 1958 Cash Balance	\$ 1,210.72

Respectfully submitted,

VIRGINIA L. DAVIS

Clerk and Treas. Monhegan Water Co.

## WARRANT

### FOR ANNUAL PLANTATION MEETING

To Alfred D. Stanley, a Constable of the Plantation of Monhegan in the County of Lincoln, GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Plantation of Monhegan, in said county, qualified by law to vote in plantation affairs, to meet at the Monhegan School House, in said Plantation, on Monday, the 10th day of March, A.D., 1958, at 7:30 o'clock in the evening, then and there to act on the following articles, to wit:

ART. 1. To choose a Moderator to preside at said meeting.

ART. 2 To see if the Plantation will vote to accept the Plantation Report.

ART. 3 To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable, and Surveyor of Wood and Lumber.

ART. 4 To see if the Plantation will vote to raise and appropriate the sum of \$3,800.00 more or less for Schools, including teachers' wages, fuel, janitor service, books and supplies.

ART. 5 To see if the Plantation will vote to raise and appropriate the sum of \$1,500.00 more or less for Plantation Expenses, including officers' salaries and administrative expenses.

ART. 6 To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for medical examination of the pupils of the Monhegan School.

ART. 7 To see whether or not the Plantation will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 1954.

ART. 8 To see what action the Plantation will take in regard to the collecting and disposal of garbage.

ART. 9 To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1st.

ART. 10 To see what action the Plantation will take in regard to the use of Excise Tax.

ART. 11 To see if the Plantation will vote to give the Assessors authority to hire money in anticipation of taxes, should it be necessary.

ART. 12 To see what action the Plantation will take in regard to Schoolhouse repairs.

ART. 13 To see if the Plantation will vote to have all unexpended balances brought forward in their respective departments unless otherwise specified.

ART. 14 To see what action the Plantation will take in regard to Cemetery repairs.

ART. 15 To see what action the Plantation will take in regard to the Fire Department.

ANNUAL REPORT

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ART. 16 To see what action the Plantation will take in regard to raising and appropriating money for the Plantation wharf.

ART. 17 To see what sum, if any, the Plantation will vote to raise and appropriate for road material, such as gravel, etc.

ART. 18 To see what sum, if any, the Plantation will vote to raise and appropriate for repairing roads and bridges for the ensuing year.

ART. 19 To see if the Plantation will vote to raise and appropriate the sum of \$1,000.00 more or less for partial payment of the \$11,200.00 notes held by the First National Bank of Damariscotta.

ART. 20 To see what action the Plantation will take in regard to the overdrafts.

The Assessors hereby give notice that they will be in session at the School House and place of meeting on Monday evening, day of said meeting, for the purpose of correcting the list of voters; from 7:00 o'clock in the evening until the polls are closed.

Given under our hands this 20th day of February,  
A.D. 1958.

FERDINAND L. DAY

RITA D. WHITE

MARION L. CUNDY

Assessors of Monhegan Plt.

Attest:

Alfred D. Stanley,

Constable of Monhegan Plt.

## *Memos*

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# *Memos*

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# *Memos*

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Forty-Third

ANNUAL      ☆  
☆      REPORT

of the Plantation of

Monhegan, Maine

Incorporated September 4, 1839



For the Year Ending  
FEBRUARY 5, 1959





Forty-Third  
Annual Report

of the  
MUNICIPAL OFFICERS  
of the Plantation of

Monhegan, Maine

Incorporated September 4, 1839

For the Year Ending  
**FEBRUARY 5, 1959**

The News Print Shop

Damariscotta, Maine

## Plantation Officers for Year 1958

Moderator

DOUGLAS H. ODOM

Plantation Clerk

JOSEPH GRILLEY

1st Assessor

FERDINAND L. DAY

2nd Assessor

VERNON W. BURTON

3rd Assessor

M. BANES STANLEY

Collector of Taxes

VIRGINIA L. DAVIS

Treasurer

VIRGINIA L. DAVIS

Road Commissioner

DWIGHT F. STANLEY

Constable

ALFRED D. STANLEY

A N N U A L   R E P O R T

3

Fire Wardens

WILLIAM ORNE

SHERMAN STANLEY

PHILLIP ORNE

HARRY ODOM

School Board

RITA D. WHITE

BARBARA F. STANLEY

CHRISTINE ORNE

Truant Officer

WILLIAM ORNE

Health Officer

MYRA S. ORNE

Surveyor of Wood and Lumber

VERNON W. BURTON

Supt. of Schools

NORMAN W. KNOWLTON

# Assessors' Report of Valuation 1958

## Town Owned Property

Wharf — Plantation Land Record Office — Schoolhouse

## Valuation, Resident and Non-Resident 1958

### Resident:

Land	\$15,410.00
Buildings	67,155.00
Personal	1,000.00
Total Resident Valuation	\$83,565.00

### Non-Resident:

Land	\$29,680.00
Buildings	65,085.00
Total Non-Resident Valuation	\$94,765.00
Total Valuation Land, Resident and Non-Resident	\$45,090.00
Total Valuation Bldg., Resident and Non-Resident	132,240.00
Total Valuation Personal, Stock in Trade	1,000.00
Total Valuation, Resident,	
Non-Resident, Personal	\$178,330.00
Number of Polls Taxed	36
Number of Polls Exempt	3
Rate of Taxation	.063

## List of Taxpayers

	Polls	Real Estate	Personal Estate	Tax
Bates, Helen M.		\$1,000		\$ 63.00
Bernstein, Morton	1	980		64.74
Brackett, Ernest, Heirs		1,225		77.18
Brackett, Lorimer E.	1	975	\$200	77.03
Burton, Vernon W.	1	605		43.95
Chadwick, Raymond J.	1			3.00
Cundy, Marion L.		1,450		91.35
Davis, Clarence	1			3.00
Davis, Clarence and Julia		425		26.78
Davis, Linwood, Heirs and Dearn, Lottie M.		1,135		71.51
Davis, Leslie P.	1	1,450		94.35
Davis, Maurice G.	1			3.00
Davis, Manville W.	1	1,350		88.05
Davis, Virginia L.		1,100		69.30
Day, Josephine D. and Davis, Virginia L.		1,650		103.95
Day, Ferdinand L. and Josephine D.		6,800		428.40
Day, Ferdinand L.	1			3.00
Day, Henley C.	1			3.00
Day, June B.		3,250		204.85
Dyer, Nettie M.		600		37.80
Farnham, George and Vivian M.	Ex.	550		34.65
Farnham, Vivian M.		1,400		88.20
Farrell, Isabel N.		10,750		677.25
Farrell, William L. G.	1			3.00
Field, Donald E. and Clarie A.		875		55.13
Field, Donald E.	1			3.00
Field, Earl S.	1	1,150		75.45

## A N N U A L R E P O R T

	Polls	Real Estate	Personal Estate	Tax
Field, John	1	800		53.40
Fitzgerald, James	1	725		48.68
Fuller, Alfred	1	1,600		103.80
Green Elizabeth		1,075		67.73
Grilley, Joseph B. M.	1	240		18.12
Gummere, John W.	1	925		61.28
Hekking, William	Ex.	1,305		82.22
Hudson, Julie and Jacqueline		1,295		81.59
Mazzolini, Mabel G.		1,520		95.76
Mersfelder, Ade D.	1	270		20.06
Miles, Dr. Jean Weidengall		1,420		89.46
Miles, Rufus E.	1			3.00
Meissner, Leo J.	1			3.00
Meissner, Mildred J.		2,385		150.26
Nicholson, Elva B.		11,500		724.50
Nicholson, Laurice C.	1	125		10.88
Nunan, Richard T.	1	1,450		94.35
Odom, Douglass H. and Harry B.		475		29.93
Odom, Douglass H.	1	2,925	800	237.68
Odom, Harry B.	1			3.00
Odom, Sidney A.	1			3.00
Orne, Myra S.		350		22.05
Orne, Phillip	1			3.00
Orne, William S.	1	900		59.70
Phillips, Raymond E.	1	125		10.88
Pierce, Frank C., Heirs		1,850		116.55
Proper, Ida S., Heirs		900		56.70
Richards, Hannah R.		400		25.20
Slagboom, Teco	1	800		53.40
Stanley, Alfred D.	1	825		54.98
Stanley, Alfred D. and Sherman M.		525		33.08

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	Polls	Real Estate	Personal Estate	Tax
Stanley, Dwight F.	1	1,200		78.60
Stanley, Sherman M.	1	1,660		107.58
Stanley, M. Banes	1	1,225		80.18
Sterling, S. W., Heirs		100		6.30
Stevens, Joseph A.	1			3.00
Stevens, Lydia Cabot		460		28.98
Stevens, Marie M., Heirs		470		29.61
Tompkins, Emily		725		45.68
Wallace, Ellsworth H.	Ex.			
White, James	1			3.00
Wincapaw, Carl L.		375		23.63
Winter, Andrew	1	1,400		91.20

## Non-Resident

Anderson, George C.	\$1,700	\$107.10
Barker, Alice M.	2,625	165.58
Beattie, Dorothy	495	31.19
Black, Douglass C.	1,590	100.17
Bogdnone, Pearl	1,475	92.93
Bolman, F. D., Jr.	1,600	100.80
Bowers, Doris R.	300	18.90
Boynton, Dr. Willard and Ruth Mae	1,400	88.20
Bright, Thomas	1,650	103.95
Burton, Oscar E.	500	31.50
Cabot, John and Robert	2,630	165.69
Cameron, William	1,200	75.60
Cartwright, Isabel	1,475	92.93
Chamberlain, Margarette	1,100	69.50
Chase, Rhoda D. and Cameron, Marianne	1,600	104.58
Cochrane, Constance	1,900	119.70
Cole, Isa E.	1,245	78.43
Corbett, Helen	1,850	116.55

## ANNUAL REPORT

	Polls	Real Estate	Personal Estate	Tax
Court, Lee		1,965		123.80
Demerest, Victoria B.		825		51.98
Dunbar, Elizabeth		1,050		66.15
Ebert, Elizabeth		1,000		63.00
Edison, Theodore M.		7,070		445.41
Edwards, Edward, Heirs		660		41.58
Giard, Beatrice L.		100		6.30
Gilbert, Walker		25		1.58
Gleason, Mrs. Clark		75		4.73
Goodwin, Pauline M.		150		9.45
Grey, Zalma Steele		1,300		81.90
Gasson, Don		3,300		207.90
Hebbard, George Proper		100		6.30
Hill, Clarkson		750		47.25
Hovey, Chandler R.		75		4.73
Hanna, Frederic		100		6.30
John, Edwin C. and Helen L.		1,775		111.83
Kallem, Herbert and Sally		1,400		88.20
Kent, Rockwell		1,025		64.58
Kloak, Adelia Baker		385		24.26
Kellar, Elizabeth Barstow		850		53.55
Lamberton, Helen H.		75		4.73
Lotz, Dr. John		75		4.73
Mackie, Paul		100		6.30
Mason, Mary T.		325		20.48
Mason, William C., Heirs		1,990		125.37
May, Louis and Frances H.		60		3.78
McKown, Richard		125		7.88
Monhegan Associates		550		34.65
Mortimer, Frederic C.		60		3.78
Neilson, Mrs. William C.		1,200		75.60
Nelson, Elsie		3,400		214.20
Parker, Paul and Elinor		1,175		74.03
Parry, Ruth B.		1,100		69.30

## A N N U A L R E P O R T

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	Polls	Real Estate	Personal Estate	Tax
Partridge, Mrs. John F.	3,350			211.05
Pearce, Elsie Jenny	2,400			151.20
Peterson, Andrew, Heirs		10		.63
Pratt, Carol		950		59.85
Rosenthal, Max		805		50.72
Rothstein, Dr. Daniel and Wrenna		1,000		63.00
Schloss, George		1,125		70.88
Schulman, Morris		1,175		74.03
Schmacker, Phillip		1,200		75.60
Sheden, John S.		2,100		132.30
Silliman, Mr. and Mrs. Vincent B.	75			4.73
Skinner, B. F.		1,100		69.30
Slayton, Doris		1,150		72.45
Stoddard, Alice Kent		875		55.13
Studley, Charles A.		220		13.86
Studley, Lawrence K.		1,030		64.89
Tam, Reuben		1,800		113.40
Taylor, Warner, Heirs		775		48.83
Tredwell, Ruth		1,650		103.95
Twining, Virginia P.		2,250		141.75
Underhill, Dorothy B.		2,635		166.00
VanWass, Carter		100		6.30
Varnum, Marion K.		1,310		80.53
Vaughan, Elizabeth, Heirs		775		48.83
Verrier, Elizabeth		575		36.23
Waller, Judith		120		7.56
Watson and McInness		1,650		103.95
Wells, Juanita		500		31.50
Whibley, Jane S.		575		36.23
Wedge, Virgil H. and Charlotte		150		9.45

## Report of Collector of Taxes

PLANTATION OF MONHEGAN FOR YEAR ENDING

FEB. 5, 1959

Property, Poll and Excise Taxes for year 1958	\$11,148.77
Discount on Taxes paid before July 1, 1958	239.16
Abatement:	
Carl Wincapaw, Minor Son of Vet. World War I	23.63
Tax Paid After Close of Books	59.70
Poll Tax Paid in Thomaston	3.00
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Total Amt. Pd. Treas.	\$11,474.26
June 19, 1958 Commitment	\$11,330.19
Excise Tax	141.07
Poll Tax Omitted from Commitment	3.00
<hr/>	
	\$11,474.26

Respectfully Submitted,

VIRGINIA L. DAVIS

Collector of Taxes

## Assessors' Report

### OF APPROPRIATIONS AND MONEY EXPENDED FOR THE YEAR ENDING FEBRUARY 5, 1959

#### Plantation Expense

Feb. 5	Unexpended	\$ 144.67
Mar. 10	Appropriation	1,800.00
	Bank Stock	1.13
	Monhegan Water Co.	52.50
	R. R. & Tel.	12.74
		\$2,011.04

#### Expenditures

Feb. 14,	Douglas H. Odom	\$ 30.00
Mar. 21,	New England Tel. Co.	7.79
	Barbara F. Stanley	10.00
	Christine Orne	10.00
Apr. 3,	Loring, Short & Harmon	58.81
	Lincoln County News	200.00
	Loring, Short & Harmon	6.78
Apr. 10,	Alfred D. Stanley	10.00
	John Collins	57.00
	Loring, Short & Harmon	2.08
Apr. 14,	David B. Soule	60.15
	Loring, Short & Harmon	1.38
May 2,	Hutchins Bros.	20.60
	Loring, Short & Harmon	7.86
June 2,	Alfred D. Stanley	60.25
July 23,	Alfred D. Stanley	3.00
Aug. 6,	Monhegan Store	14.54
	Monhegan Store	1.27
Aug. 25,	Hutchins Bros.	3.50
	E. S. Field	30.75

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Sept. 22, Christine Orne	20.00
J. B. M. Grilley	10.00
Loring, Short & Harmon	16.95
Oct. 30, Bicknell Mfg. Co.	6.00
Alfred D. Stanley	3.00

1959

Jan. 19 Monhegan Store	2.94
State Treasurer	142.60
Maine Municipal Assn.	40.00
Feb. 1, Freda Stanley	10.00
Barbara Stanley	25.00
M. B. Stanley	100.00
Feb. 5, Douglas Odom	\$ 5.00
Rita White	25.00
Virginia L. Davis	150.00
Virginia L. Davis	100.00
Vernon Burton	100.00
Vernon Burton	.67
Ferdinand L. Day	400.00
Joseph Grilley	100.00
Christine Orne	25.00
Alfred D. Stanley	10.00
S. M. Stanley	10.00
H. B. Odom	10.00
Phillip Orne	10.00
William Orne	10.00
Joseph Grilley	5.60
F. L. Day	6.60
Virginia L. Davis	11.77
Myra Orne	20.00
	<hr/>
Unexpended	\$1,971.89
	\$ 39.15

## ANNUAL REPORT

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## MAINE PUBLICITY BUREAU

Mar. 10, Appropriation	\$ 25.00
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**Expenditures**

Apr. 10, Maine Publicity Bureau	\$ 25.00
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## CEMETERY

1958:

Mar. 10 Appropriation	\$ 219.68
Mar. 10 Appropriation	300.00
	<hr/>
	\$519.68

**Expenditures**

1958

Feb. 5 Overdraft	\$ 219.68
Oct. 7 Ade Mersfelder	20.00
	<hr/>
Unexpended	\$ 239.68
	\$ 280.00

## PLANTATION WHARF

1958

Feb. 5 Unexpended	\$1,273.79
Mar. 10 Appropriation	600.00
	<hr/>
	\$1,873.79

**Expenditures**

1958

May 2 M. B. Stanley	\$ 11.42
July 23 M. B. Stanley	6.03
Aug. 6 Monhegan Store	2.16
Aug. 25 Thomaston Steel Works	2.98

## ANNUAL REPORT

Sept. 22 Rockland Boat Shop	14.13
Oct. 28 James White	12.00
Oct. 28 M. B. Stanley	59.30
	-----
	\$ 108.94
Unexpended	\$1,764.85

## SCHOOLHOUSE REPAIRS

1958

Feb. 5 Unexpended	\$ 446.20
Mar. 10 Appropriation	200.00
Nov. 19 Dr. Rothstein (gifts)	25.00
	-----
	\$ 671.20

## Expenditures

1958

Aug. 6 Monhegan Store	\$ 2.20
Oct. 30 Owl's Head School Dept.	2.50
1959	
Feb. 1 M. B. Stanley	6.00
	-----
	\$ 19.70

Unexpended

\$ 651.50

## SCHOOL

1958

Feb. 5 Unexpended	\$ 105.73
Mar. 10 Appropriation	3,800.00
Dec. 30 Educational Sub.	511.00
M.Y.S.O. Gift	125.00
	-----
	\$4,541.73

**Expenditures**

1958

Feb. 14	Llewellyn H. Oliver	\$ 147.37
	State Retirement	7.78
	Survivors' benefits	.40
Feb. 22	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
Mar. 9	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
Mar. 21	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
Apr. 3	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
Apr. 10	Laidlow Bros.	7.42
Apr. 16	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
May 2	J. L. Hammett & Co.	15.15
	Llewellyn H. Oliver	73.68
	State Retirement	3.89
	Survivors' benefits	.20
May 16	Kinney Duplicator Co.	3.05
	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
June 2	American Book Co.	13.79
	Row, Peterson Co.	14.18
	Llewellyn H. Oliver	147.37
	State Retirement	7.78
	Survivors' benefits	.40
June 12	Llewellyn H. Oliver	147.37

## ANNUAL REPORT

	State Retirement	7.78
	Survivors' benefits	.40
Aug. 6	Monhegan Store	149.98
	Monhegan Store	1.04
Sept. 22	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Oct. 7	Ade Mersfelder	15.00
	Kinney Duplicator Co.	5.87
	Milton, Bradley Co.	19.66
	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
	Mrs. Kendall Orff	3.50
	Dr. Daniel Rothstein	12.48
	State Treasurer	25.00
	Laidlow Bros.	6.44
	Scott, Foreman & Co.	5.01
Oct. 21	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
	The Fyr-Fyter Co.	78.10
Oct. 30	Norman W. Knowlton	2.22
	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Nov. 17	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
	Earl S. Field	60.75
Dec. 2	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
	J. L. Hammett Co.	9.44
	The MacMillan Co.	29.37
	A. C. McLoon Co.	13.05

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	State Treasurer	4.50
Dec. 15	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Jan. 4	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Jan. 19	Monhegan Store	193.49
	Monhegan Store	20.02
	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Feb. 1	Llewellyn H. Oliver	163.16
	State Retirement	8.62
	Survivors' benefits	.44
Feb. 5	Kinney Duplicator Co.	19.91
	Llewellyn H. Oliver	100.00
	W. S. Orne	6.42
<hr/>		
	Expended	\$4,009.76
	Unexpended	531.97

## ICE POND WALK

1958

Mar 10	Unexpended	\$ 151.07
--------	------------	-----------

## Expenditures

May 2	M. B. Stanley	\$ 145.08
	Unexpended	\$ 5.99

## HIGHWAYS AND SNOW REMOVAL

Mar. 10	Appropriation	\$1,800.00
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## ANNUAL REPORT

**Expenditures**

1958

June 2 Studley Hardware	\$ 22.15
July 23 Ronald Stanley	19.50
M. B. Stanley	390.85
Aug. 6 Monhegan Store	1.93
Oct. 28 H. C. Day	21.00
James White	90.00
M. B. Stanley	31.50
Dwight Stanley	45.00
	_____
	\$ 621.93
Unexpended	_____
	\$1,178.07

**COUNTY TAX**

Sept. 11 John N. Glidden	\$ 834.35
--------------------------	-----------

**FIRE DEPARTMENT**

Feb. 5 Unexpended	\$ 415.58
-------------------	-----------

**Expenditures**

Aug. 6 Monhegan Store	\$ 5.79
Jan. 19 Monhegan Store	1.93
	_____
	\$ 7.72
Unexpended	_____
	\$ 407.86

**FIRST AID CABINET**

Aug. 15 Dr. Rothstein, Donation	\$ 25.00
Sept. 18 M.Y.S.O., Gift	25.00
	_____
Unexpended	\$ 50.00

ANNUAL REPORT

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FIRE PATROL

Feb. 5 Unexpended \$ 81.50

SUPERINTENDENT OF SCHOOLS

Feb. 5 Unexpended \$ 380.56

Expenditures

Oct. 7 Treas. of State \$ 25.00

Unexpended \$ 355.56

BANK NOTES

Mar. 10 Appropriation \$1,000.00

Expenditures

May 5 First Nat'l. Bank of Damariscotta \$1,000.00

GARBAGE DISPOSAL

Mar. 10 Appropriation \$ 600.00

Feb. 5 Unexpended 200.00

\$ 800.00

Expenditures

Sept. 11 Milton Fulton \$ 300.00

Unexpended \$ 500.00

SCHOOL MEDICAL EXAM

Feb. 5 Unexpended \$ 25.00

Mar. 10 Appropriation 25.00

\$ 50.00

## ANNUAL REPORT

**Expenditures**

Aug. 15 Donated to First Aid Cabinet by Dr. Rothstein	\$ 25.00
Unexpended	\$ 25.00

**LIST OF UNEXPENDED BALANCES**

Plantation Expense	\$ 39.15
Fire Dept.	407.86
School House Repairs	651.50
Supt. of Schools	35.56
School	531.97
Highways and Snow Removal	1,178.07
Cemetery	280.00
Plantation Wharf	1,764.85
School Med. Exam	25.00
Garbage Disposal	500.00
Ice Pond Walk	5.99
First Aid Cabinet	50.00
Fire Patrol	81.50

# Report of Treasurer of Monhegan Water Company

Feb. 18, 1958 Cash Balance	\$1,210.72
Rec. Water Sale, 1957 Season	18.36
	\$1,229.08
Less Sales Tax	.36
	\$1,228.72
Mar. 6, 1958 - First Natl. Bank of Damariscotta	\$2,086.17
Mar. 13, Final Payment Crooker & Simpson	\$2,086.17
	\$1,228.72
Apr. 1, 1958 - Cash Balance	\$1,228.72
From Sale of Water Season 1958	3,804.50
	\$1,228.72
Total Cash Season 1958	\$5,033.22
Warrents Paid	\$2,931.55
	\$2,101.67
Less Tax	112.03
	\$2,101.67
Feb. 11, 1959 - Cash Balance	\$1,989.64
Loans - First National Bank of Damariscotta	\$12,286.17
Amt. of Int. Due Dec. 31, 1959	\$ 391.08
Unpaid Water Service \$259.56 - Feb. 11, 1959	

## Expenditures

Labor (Plumbing)	\$ 995.01
Pipe and Fittings	231.08
Chlorinator	41.26
Engineer	585.00
Freight	19.37
Interest on Loans	403.55

Water Analysis	4.50
Labor on Pumps and Engines	16.53
Corporation Tax	10.00
Gas and Oil	371.73
Audit	82.00
Postage	12.22
Treas. Salary	150.00
<b>TOTAL</b>	<b>\$2,931.55</b>
Apr. 14 W. L. Blake & Co.	\$ 58.94
W. L. Blake & Co.	24.49
Bill Orne	114.00
Wallace and Tierman	19.26
Apr. 30 B. & R. Trans. Co.	3.66
John Arsenault	272.00
May 5 First Nat'l. Bank of	
Damariscotta	115.00
W. L. Blake & Co.	45.77
May 6 Joe Pease	22.38
J. C. Robinson & Co.	2.48
First Nat'l. Bank of	
Damariscotta	51.26
Bill Orne	78.00
July 23 Polar Chemicals, Inc.	22.00
Dept. of Health & Welfare	4.50
W. L. Blake & Co.	3.69
M. B. Stanley	7.80
Corporation Tax	10.00
July 28 Dept. of Health & Welfare	1.60
Aug. 6 Portland Tractor Co.	11.56
Monhegan Store	117.96
Aug. 13 John Arsenault	102.40
Ronald Stanley	26.25
James White	15.00
James Barstow	40.00

## ANNUAL REPORT

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Aug. 25	Dept. of Health & Welfare	1.60
	E. S. Field	15.71
Sept. 5	First Nat'l. Bank of Damariscotta	31.29
	Monhegan Plantation	52.50
	Brackett's Drug Store	1.28
Oct. 7	Treas. of State	1.60
	L. E. Brackett	228.28
Oct. 28	Vernon Burton	585.00
	Vernon Burton	23.58
Nov. 3	John Arsenault	157.85
	Bill Orne	108.00
	W. L. Blake & Co.	99.40
Dec. 8	First Nat'l. Bank of Damariscotta	37.50
Dec. 15	First Nat'l. Bank of Damariscotta	115.50
Dec. 30	State Treasurer	\$ 82.00
	Monhegan Store	26.49
	Virginia L. Davis	150.00
	State Treasurer	4.50
	F. L. Day	9.00
	W. S. Orne	8.25
	Vernon Burton	10.50
	Virginia L. Davis	12.22
<hr/>		
TOTAL		\$2,931.55

Respectfully submitted,

VIRGINIA L. DAVIS

Treas. Monhegan Water Co.

Report of Treasurer of Plantation of  
Monhegan for Year Ending  
Feb. 5, 1959

1958:

Feb. 5 Cash Balance	\$4,243.35
Feb. 15 Tax of Nelson	119.80
Feb. 20 Tax of B. Giard	7.20
Mar. 20 Excise Tax	89.39

1959

Feb. 5 Property, Poll and Excise Tax 11,148.77

1958

Aug. 21 Treas. of State, Bank Stock Tax	1.13
Aug. 21 Dr. D. Rothstein, Gift First Aid Dept.	25.00
Sept. 8 Monhegan Water Co., Refund, Int. Pd. on Note	52.50
Sept. 18 M.Y.S.O. Gift to First Aid Dept.	25.00
Sept. 18 M.Y.S.O. Gift to School	125.00
Nov. 20 Dr. D. Rothstein, Gift to School	25.00
Dec. 5 Treas. of State, R.R. & Tel. Tax	12.74

A N N U A L R E P O R T

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Dec. 5 Treas. State Educational Subsidies	511.00
Total Cash	\$16,385.88
Selectmen's Warrents	9,089.37
	_____
	\$7,296.51
First Nat'l. Bank, Damariscotta, Certified Check	5.43
	_____
Cash Bal. Feb. 5, 1959	\$7,291.08

Respectfully submitted,

VIRGINIA L. DAVIS

Treas. Plantation of Monhegan

## Plantation Clerk's Report 1958-1959

### Births, Marriages, and Deaths for the Year

Births One

Jay S. Field - March 28, 1958

Marriages One

Laurice C. Nicholson - Elva Brackett - Mar. 5, 1958

Deaths Four

At Monhegan, Maine, July 17, 1958, Mildred Hilko,  
Age 44.

At Monhegan, Maine, July 17, 1958, Estelle Hoffman,  
Age 29.

At Brookline, Mass., Oct. 27, 1958, Andrew G. Winter, Age 66.

At New York, N. Y., Dec. 30, 1959, Emily Tompkins,  
Age 41.

At Monhegan, Maine, July 17, 1958, C. Hilko, Age 5 — No report made to the State Registrar of Vital Statistics because the body was lost at Sea.

Respectfully submitted,

JOSEPH GRILLEY

Monhegan Plantation Clerk

## STATE OF MAINE

## State Department of Audit

**Augusta**

October 14, 1958

Board of Assessors

Monhegan Plantation,

Maine

Gentlemen:

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Plantation of Monhegan for the fiscal year ended February 5, 1958.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor P. H. Allen of the State Department of Audit. The audit analysis was on a basis consistant with that of the preceding year, and included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the result of the Plantation's financial operations for the period indicated.

Respectfully submitted,

MICHAEL A. NAPOLITANO

State Auditor

**ANNUAL REPORT****COMMENTS****MONHEGAN PLANTATION**

**February 6, 1957 To February 5, 1958**

An audit of the financial records maintained by various officers of Monhegan Plantation has been completed for the fiscal year ended February 5, 1958.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following text, exhibits and schedules.

In accordance with a vote of the townspeople unexpended appropriation account balances were carried forward to the ensuing year. However, in the absence of a vote regarding supplemental taxes, abatements and the overlay, these accounts were lapsed to surplus.

**ASSETS** The cash balance of \$4,243.35 was reconciled with a statement furnished by the First National Bank, Damariscotta, Maine.

The accounts receivable of \$52.50 represented an interest payment by the town on the water company loan.

Taxes receivable of \$127.00 consisted of unpaid 1957 accounts.

**LIABILITIES, RESERVES AND SURPLUS** The plantation indebtedness of \$11,200.00 represents the balance due on note obligations to finance advances made to the Monhegan Water Company.

Current year note transactions included a payment of \$1,500.00 by the plantation on the \$5,000.00 note of 1956, for which a reserve has been established, and the issuance of a new note for \$7,700.00. It was noted that

the proceeds from the new loan was not recorded on the plantation treasurer's records.

The appropriation accounts reflect a net unexpended balance of \$3,404.21. This amount represents various operating account balances and an overdraft that are carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

The unappropriated surplus amounted to \$1,218.64 at the close of the year.

**DEPARTMENTAL ACCOUNTS** The departmental operating accounts showed an increase of \$6,372.25 in funds raised by taxation as compared with the preceding year. Larger appropriations for debt retirement, cemeteries and unclassified accounts were the major factors contributing to the increase.

The departmental balances carried forward to the ensuing year decreased by \$62.57 as compared with balances at the start of the year. The change occurred principally in the highway and cemetery accounts although increases in the health and sanitation, and education accounts were of significance.

**GENERAL** The authority to issue notes to finance the completion of the Long Swamp Water Project was granted at a special plantation meeting held on Oct. 17, 1957. The use of excise tax revenue for tax discounts was authorized at the annual meeting.

Appropriations should be limited to plantation meeting warrant specifications.

#### SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions.

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern.

External verifications were utilized, on a basis, to determine the accuracy of recorded assets and liabilities.

An analysis was made of the receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and cancelled checks were examined for a selected period.

Excise tax collections were verified with copies of the receipts retained by the collector.

Various laws pertaining to the financial operations of the plantation were reviewed to determine that related financial transactions had been properly administered.

Included in this report are exhibits and schedules pertaining to the financial status of the plantation. Audit procedures were followed to the extent deemed necessary to develop these statements.

In our opinion, subject to the ofregoint comments, the accompanying statement of financial condition and supporting information present fairly the financial position of the plantation at February 5, 1958, and the results of its operations for the year then ended.

## ANNUAL REPORT

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## MONHEGAN PLANTATION

## EXHIBIT A

COMPARATIVE STATEMENT OF FINANCIAL  
CONDITION

February 5, 1958      February 5, 1957

## ASSETS

Cash on Hand and In		
Bank (Schedule A-1)	\$ 4,243.35	\$4,450.76
Accounts Receivable	52.50	
Taxes Receivable		
(Schedule A-2)	127.00	34.90
1956 Assessment Deficiency	200.00	200.00
Advances to Monhegan		
Water Company	12,700.00	5,000.00
 TOTAL	 \$17,322.85	 \$9,685.66

## LIABILITIES, RESERVES

## AND SURPLUS

Liabilities:		
Notes Payable		
(Schedule A-3)	\$11,200.00	\$5,000.00
Reserves:		
Departmental Balances Carried		
(net) (Exhibit D)	3,404.21	3,466.78
Surplus:		
Unappropriated		
(Exhibit C)	1,218.64	1,218.88
Reserve - Water		
Company Notes	1,500.00	
 TOTAL	 \$17,322.85	 \$9,685.66

## ANNUAL REPORT

## EXHIBIT D

**Monhegan Plantation**  
**Statement of Departmental Operations**  
**YEAR ENDED FEBRUARY 5, 1958**

						BALANCE S
						Lapsed Forward
						Disburse- Other Unexpended at
						ments Charges(Overdrafts)2/5/58
	Balances 2/6/57	Appropri- ations	Cash Receipts	Other Credits	Total	
GENERAL GOVERNMENT	\$ 267.50	\$ 1,500.00	\$ 76.22		\$ 1,343.72	\$ 1,699.05
Plantation Expense						
PROTECTION						
Fire Patrol	81.50			81.50		81.50
Fire Equipment	431.91			431.91		415.58
	513.41			513.41		497.08
HEALTH AND SANITATION						
Physical Examinations	50.00			50.00		25.00
Garbage Disposal	550.00			550.00		200.00
First Aid Cabinet	381.24			381.24		381.24
	(168.76)			550.00		606.24
HIGHWAYS	795.75		800.00		4.55	1,600.30
Plantation Roads						1,631.82
EDUCATION	(4.43)		3,000.00		4.43	3,647.81
Schools						3,542.08
						105.73
						(\$31.52)

# ANNUAL REPORT

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School Repairs	216.14	300.00		516.14	69.94		
Superintendent	37.81	400.00		437.81	57.25		
	<u>249.52</u>	<u>3,700.00</u>		<u>447.81</u>	<u>4.43</u>	<u>4,601.76</u>	<u>3,669.27</u>
CEMETERIES							
Maintenance	365.26	2,000.00		2,365.26	2,584.94		
	<u>365.26</u>	<u>2,000.00</u>		<u>2,365.26</u>	<u>2,584.94</u>		
SPECIAL ASSESSMENT							
County Tax	834.00			834.00			
	<u>834.00</u>			<u>834.00</u>			
INDEBTEDNESS							
Water Company Note and Interest	1,500.00			52.50	1,552.50	1,552.50	
	<u>1,500.00</u>			<u>52.50</u>	<u>1,552.50</u>	<u>1,552.50</u>	
UNCLASSIFIED							
Plantation Wharf	1,379.47	500.00		1,879.47	605.68		
Maine Publicity Bureau		25.00		25.00	25.00		
Ice Pond Walk		500.00		500.00	348.93		
Overlay		58.28		58.28			
Discount on Taxes	64.63		223.02	287.65	\$269.10	58.28	151.07
Supplemental Taxes			6.00	6.00		6.00	18.55
Abatements					33.00		
Overdrafts		558.98		558.98	558.98		
	<u>1,444.10</u>	<u>1,642.26</u>		<u>229.02</u>	<u>3,315.38</u>	<u>979.61</u>	<u>861.08</u>
	<u>\$3,466.78</u>	<u>\$12,576.26</u>		<u>\$724.03</u>	<u>\$340.50</u>	<u>\$17,607.57</u>	<u>\$13,342.52</u>
TOTALS							

## STATE OF MAINE

## State Department of Audit

Augusta

October 14, 1958

Mr. Ferdinand L. Day, President

Board of Directors

Monhegan Water Company

Monhegan, Maine

Dear Sir:

In accordance with the request of the Directors of the Monhegan Water Company, an audit of the financial records maintained by the Treasurer of the Company has been completed for the two year period ended December 31, 1957.

The examination was made in accordance with generally accepted auditing standards and was conducted by Auditor P. H. Allen. The audit analysis included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the results of the Water Company's financial operations for the period designated.

Respectfully submitted,

MICHAEL A. NAPOLITANO

State Auditor

## COMMENTS

## MONHEGAN WATER COMPANY

January 1, 1956 To December 31, 1957

An audit of the financial records of the Monhegan Water Company has been completed for the two year period ended December 31, 1957.

The audit included a review of cash transactions and an analysis of revenue and expenditures.

## Operational Results

A comparative summary of the operations of the company for a three year period is as follows:

	1957	1956	1955
Operating Revenue	\$2,626.17	\$2,548.29	\$2,544.23
Operating Expense	2,057.84	2,426.05	2,495.42
Net Operating Income	\$ 568.33	\$ 122.24	\$ 58.81
Non-operating Expense	75.00	75.00	
Net Income	\$ 493.33	\$ 47.24	\$ 58.81

The increase in net income for 1957 over the preceding year was attributed principally to lower operating expenses which were shown for the most part in the general repairs account.

CURRENT ASSETS The cash balance of \$1,189.94 was reconciled with a statement furnished by the First National Bank, Damariscotta, Maine.

Accounts receivable totaled \$175.14 at the end of the period and represented current consumers' billings.

**FIXED ASSETS** Fixed assets totaled \$29,622.15, a net increase of \$22,685.03 for the 1957 year. The increase was occasioned by work completed in 1957 and a revaluation authorized by the Public Utilities

**DEPRECIATION RESERVE** The charge for the 1957 year depreciation of fixed assets amounted to \$3,249.62. The Public Utilities Commission's depreciation rate analysis established the reserve as \$4,647.00 at December 31, 1957.

**LIABILITIES** Liabilities totaled \$14,793.39 at the year end. This amount represented for the most part advances from Monhegan Plantation and the balance of a 1957 contract.

**SURPLUS** The earned surplus amounted to \$8,936.84, an increase of \$5,020.15 for the 1957 year. The change was occasioned principally by the revaluation of fixed assets and the adjustment of the depreciation reserve.

#### SCOPE OF AUDIT

Records were checked to determine the accuracy of recording cash transactions. An analysis was also made of receipts and deposits as well as expenditures and negotiated checks. Canceled checks were examined for the entire period.

Confirmation of the demand deposit was made with the depository. Public Utilities Commission records were reviewed as pertained to the property valuation and the approved depreciation reserve.

Included in this report are statements pertaining to the financial status of the company. Audit procedures were followed to the extent deemed necessary to develop these statements.

In our opinion, subject to the foregoing comments, the accompanying statement of financial condition and supporting information present fairly the financial position of the company at December 31, 1957, and the results of its operations for the period then ended.

## EXHIBIT A

## MONHEGAN WATER COMPANY

## COMPARATIVE STATEMENT OF FINANCIAL CONDITION

December 31, 1957      December 31, 1956

## ASSETS

## Current Assets:

Cash In Bank	\$ 1,189.94	\$5,585.21
Accounts Receivable	175.14	42.84
	<hr/>	<hr/>

Total Current Assets      \$1,365.08      \$ 5,628.05

## Fixed Assets:

Operating Property (Exhibit D)	29,622.15	\$6,937.12
Less-Reserve for Depreciation	4,647.00	1,397.38
	<hr/>	<hr/>
	\$24,975.15	\$ 5,539.74

Deferred Debits      

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      358.90

TOTAL      \$26,340.23      \$11,526.69

## LIABILITIES, CAPITAL STOCK &amp; SURPLUS

## Current Liabilities:

Accounts Payable (Schedule A-1)	\$14,793.39	\$ 5,000.00
------------------------------------	-------------	-------------

## Capital Stock:

Common (1,000 shares authorized)

261 shares Issued Par Value

\$10.00      2,610.00      2,610.00

## Surplus:

Earned (Exhibit C)	8,936.84	3,916.69
	<hr/>	<hr/>

Total      \$26,340.23      \$11,526.69

## Exhibit B

MONHEGAN WATER COMPANY

**COMPARATIVE STATEMENT OF INCOME AND  
EXPENSES**

Years Ended December 31,

	1957	1956
<b>OPERATING REVENUE:</b>		
Flat Rate Residential Sales	\$2,626.17	\$2,548.29
<b>DEDUCT - OPERATING EXPENSES:</b>		
Plumbing - Fuel	\$364.79	\$ 326.99
General Repairs	840.09	1,336.76
Purification Maintenance	26.20	113.38
Pump Supervision	570.00	561.45
Salaries	150.00	
Federal & State Taxes	77.50	58.87
General & Miscellaneous	29.26	28.60
 <b>Total Operating Expenses</b>	 2,057.84	 2,426.05
 <b>Net Operating Income</b>	 568.33	 122.24
<b>Deduct - Nonoperating Expenses:</b>		
Interest on Notes	75.00	75.00
 <b>NET INCOME</b>	 \$493.33	 \$ 47.24
Transferred to Surplus		

## Exhibit C

## MONHEGAN WATER COMPANY

**STATEMENT OF CHANGE IN EARNED SURPLUS**

Year Ended December 31, 1957

Earned Surplus - January 1, 1957	\$3,916.69
INCREASE:	
Net Income for Current Year (Exhibit B)	\$ 493.33
Adjustment - Public Utility Commission Revaluation	7,776.44
<hr/>	<hr/>
Total Increase	\$8,269.77
DECREASE:	
Adjustment - Depreciation Reserve Public Utility Commission Revaluation	3,249.62
<hr/>	<hr/>
NET INCREASE	5,020.15
<hr/>	<hr/>
EARNED SURPLUS - December 31, 1957	\$8,936.84

## Exhibit D

## MONHEGAN WATER COMPANY

## STATEMENT OF FIXED ASSETS

Year Ended December 31, 1957

## Operating Property:

Organization	\$ 100.00
Structures	150.00
Impounding Dams & Reservoirs	10,522.11
Springs and Wells	360.00
Intake and Suction Mains	510.00
Purification Equipment	630.57
Gas and Oil Pumping Equipment	1,243.55
Transmission Mains	4,337.92
Reservoirs and Standpipes:	
Pine Standpipe	\$ 650.00
Cypress Standpipe	1,063.00
	1,713.00
Distribution Mains	10,055.00
TOTAL	\$29,622.15

## Schedule A-1

## MONHEGAN WATER COMPANY

**ACCOUNTS PAYABLE**

December 31, 1957

## Monhegan Plantation:

1956 Advance	\$5,000.00
1957 Advance	7,700.00

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\$12,700.00

Crooker and Simpson - Contract	2,086.17
State of Maine - Sales Tax	3.20
First National Bank, Damariscotta, Me.	2.86
Monhegan Store	1.16

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<b>TOTAL</b>	<b>\$14,793.39</b>
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# WARRANT

## FOR ANNUAL PLANTATION MEETING

To Alfred D. Stanley, a Constable of the Plantation of Monhegan in the County of Lincoln,

### GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Plantation of Monhegan, in said county, qualified by law to vote in Plantation affairs, to meet at the Monhegan School House, in said Plantation, on Monday, the 9th day of March, A.D., 1959, at 7:30 o'clock in the evening, then and there to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To see if the Plantation will vote to accept the Plantation Report.

Art. 3. To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable, and Surveyor of Wood and Lumber.

Art. 4. To see if the Plantation will vote to raise and appropriate the sum of \$4,000.00 more or less for Schools, including teachers' wages, fuel, janitor service, books and supplies.

Art. 5. To see if the Plantation will vote to raise and appropriate the sum of \$2,000.00 more or less for Plantation Expenses, including Officers' salaries and administrative expenses.

Art. 6. To see if the Plantation will vote to raise and appropriate the sum of \$25.00 more or less for medical examination of the pupils of the Monhegan School.

Art. 7. To see whether or not the Plantation will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 1954.

Art. 8. To see what action the Plantation will take in regard to the collecting and disposal of garbage.

Art. 9. To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1st.

Art. 10 To see what action the Plantation will take in regard to the use of Excise Tax.

Art. 11. To see if the Plantation will vote to give the Assessors authority to hire money in anticipation of taxes,, should it be necessary.

Art. 12. To see what action the Plantation will take in regard to School House repairs.

Art. 13. To see if the Plantation will vote to have all unexpended balances brought forward in their respective departments unless otherwise specified.

Art. 14. To see what action the Plantation wiil take in regard to Cemetery repairs.

Art. 15. To see what action the Plantation will take in regard to the Fire Department.

Art. 16. To see what action the Plantation will take in regard to raising and appropriating money for the Plantation wharf.

Art. 17. To see what sum, if any, the Plantation will vote to raise and appropriate for repairing roads and bridges and snow removal, including tools, for the ensuing year.

Art. 18. To see if the Plantation will vote to make it compulsory to have all dogs leased at all times, except when on dog owner's property. To be enforced by a Constable.

Art. 19. To see if the Plantation will vote to haul ten loads of rock for use in road to Hekking cottage.

Art. 20. To see what sum the Plantation will raise and appropriate for life rings to be placed at Lobster Cove and Burnt Head.

The Assessors hereby give notice that they will be in session at the School House and place of meeting, for the purpose of correcting the list of voters: from 7:00 o'clock in the evening until the polls are closed.

Given under our hands the 18th day of February,

A.D. 1959.

FERDINAND L. DAY

VERNON W. BURTON

M. BANES STANLEY

Assessors Monhegan Plt.

Attest:

ALFRED D. STANLEY

Constable of Monhegan Plt.

## *Notes*

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# *Notes*

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**4/28/2008**

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**HF GROUP-IN**

